2026 – 2027 Second Draft Budget Presentation

Board of Education
March 9, 2026





Our Mission: We inspire each student to achieve their highest potential by honoring their unique pathway, fostering academic excellence, supporting personal growth, and promoting social responsibility.



Budget Goals

- Develop a long-term sustainable budget designed to provide the best diversified educational program for all students (UPK Through Grade 12).
- Retain all community mandated student programs and activities.
- Protect the fund balance.

Strategic Plan Goals

Academic Excellence

Goal: We will expand authentic learning experiences that challenge and support students to reach their full potential while developing their 21st Century Skills to further engage in our school, community, and the dynamic world.

Operations

Goal: We will provide the school community with a high-quality physical plant and the resources needed to most effectively learn/teach/carry out their duties.

Student Well-Being

Goal: We will ensure that each student's mental, physical, and social needs are supported.

Community Connections

Goal: We will enhance engagement by improving communication across all grade levels to effectively connect students, families and the community.

Budget Development Process

- **December 2025 - January 2026**
  One on one meetings with cabinet, building administrators and department heads; ongoing

- **January 2026**
  One on one budget meetings; continuing
  Enrollment Projections
  Governor's Executive Budget

- **February 2026**
  Budget Development Meetings; continuing
  First Budget Input Session

- **March 2026**
  Budget Priorities Established
  Second Budget Input Session

Budget Meeting Dates

- **Monday, February 2rd Initial Draft Budget Meeting**
  - Presentation of a detailed budget based on Governor Hochul's 1/20/2026 proposal
  - Incorporation of instructional/operational needs
  - Receive Board direction on major expenditure categories and on the proposed tax levy
- **Monday, March 9th**
  - Incorporate Legislative state aid projections (if available), retirements and updated expenditures into budget
  - Receive additional input from Board
- **Monday, March 23th**
  - Tentative budget adoption at the regularly scheduled Board Meeting
- **Monday, April 13th (Tentative Special Meeting Date)**
  - Governor final budget updated budget impacts
- **Tuesday, April 21st**
  - Last regularly scheduled Board Meeting to adopt budget
- **Monday, May 11th**
  - Public Budget Hearing
- **Tuesday, May 19th**
  - Uniform statewide budget vote and BOE election



Agenda

- Pupil Personnel Services
- Curriculum
- Governor's Executive Budget Message
- Current Budget Assumptions
- Draft Budget Updates
  - Revenues
  - Summary of Major Expenditures
- 2026-2027 Budget Impact Items
  - Enrollment
  - Prioritized at the Building/Department Level
  - Prioritized by District
- Federal Funds Budget
- Bus Proposition & Maintenance Vehicle Information
- Draft Budget
  - Recap
  - Fund Balance
  - Tax Cap and Estimated Tax Rate
- Budget Calendar









2026-2027
Pupil Personnel Services
BOE Presentation







Pupil Personnel Services

Ms. Cheryl Cardone
Assistant Superintendent of Pupil Personnel Services



Pupil Personnel Services



- Special Education/Section 504
- School Counseling
- School Psychology
- Social Work Services
- Health Services
- Residency
- McKinney-Vento (Homeless)
- Foster Care Services
- Safety Care
- Home/Hospital Instruction
- Home Schooling
- English Language Learners
- Family Support Services
- K-12 Special Education Summer School
- YMHFA
- Viking Voyage

Programs in the District

Integrated Co-Teach – Self-Contained – Consultant Teacher

Charlotte Sidway Elementary:
3 – 6:1:1 Classrooms
1 – 8:1:1 Classroom
Integrated Co-Teach classrooms for Kindergarten and First Grade

Huth Road Elementary:
2 – 6:1:1 Classrooms
Integrated Co-Teach at each grade level

William Kaegebein Elementary:
1 – 15:1:1 Classroom
1 – 12:1:1 Classroom
1 – 8:1:1 Classroom
Integrated Co-Teach at each grade level

Veronica E. Connor Middle School:
Self-Contained Math for grades 6, 7 and 8
1 – 12:1:1
Integrated Co-Teach at each grade level

Grand Island Senior High School:
12:1:1
Dependent of need at each grade level

- Integrated Co-Teach
- Consultant Teacher
- Self-Contained

We provide Preschool Special Education services to approximately 145 students.



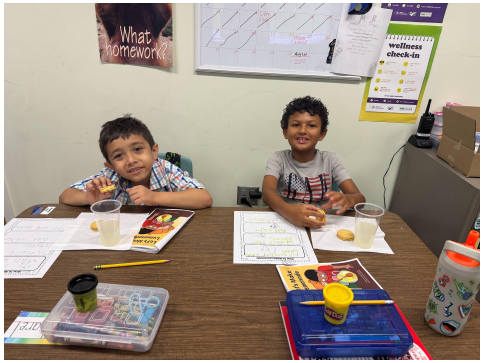



K-12 Special Education Extended School Year Program

The K-12 Special Education Extended School Year Program is a 6 week program provided by the Grand Island Central School District to support our special education students. The program runs Monday through Friday 9 am - 3 pm. This program allows continuity of services to students helping to prevent regression of both academic and related service skills over the summer. Every Friday the students enjoy a field trip to various locations such as the Buffalo Zoo, Fort Niagara, Beaver Island State Park, and Mallwitz Island Lanes to help with socialization and community involvement.

ENL Extended School Year Program







The Grand Island ENL Extended School Year program is a 4 week, half-day program which provides students with a unique opportunity for language learning throughout the summer. Students are able to continue building their English language proficiency through structured activities and experiences which focus on the four language modalities – listening, speaking, reading, and writing. This program helps to bridge the gap of language difference which often increases throughout the summer. Certified ENL teachers create curriculum and activities which target specific content language standards in order to continue language progression into the following school year. Students are given authentic language building experiences through local field trips to places such as the Buffalo Zoo, Beaver Island State Park, the Lion's Club Picnic, and more.



Viking Voyage Summer Program



Viking Voyage summer camp is designed to provide students in grades 4-6 with a supportive environment to build resilience, foster a growth mindset, and learn self-regulation skills. Over four weeks, participants create a personalized coping skills toolbox to help them navigate challenges and regulate emotions effectively. Lunch is provided daily, and transportation to and from the camp is available via school bus. Students who participate in the camp are identified by social workers, counselors, and psychologists. The group consists of a maximum of 36 students.

Outcomes: By the end of the camp, students will:

- Understand and practice resilience and self-regulation strategies.
- Have a personalized coping skills toolbox.
- Build confidence in managing emotions and overcoming challenges.

SABAH





SABAH is the largest school day ice skating program of its type in the United States. Students' individual goals are achieved through the use of specialized instructional strategies. SABAH program incorporates stations into the curriculum to engage students in a diverse variety of activities. Each class is required to set individual student goal. This program is aligned with New York State Standards for Individuals with Disabilities, and learning objectives are linked with New York State Educational Standards. At the end of this 6 month program students perform in a spectacular ice skating show.

Mrs. Nesselbeck was the first Grand Island teacher to sign her classroom up for SABAH in 2022. SABAH continues to grow district wide. The High school currently has 1 classroom, Huth Road School has 2 classrooms, Kaegebein School has 3 classrooms and Sidway has 3 classes participating in SABAH this school year.

Safety Care

Safety-Care is a crisis prevention and intervention training program designed primarily for school staff, human service providers, and residential settings. The program focuses on preventing challenging behavior, de-escalating crises safely, and—only when absolutely necessary—using safe, least-restrictive physical interventions.

In K–12 environments, Safety-Care:

- Reduces the frequency and severity of crises.
- Builds staff confidence in managing challenging behaviors.
- Promotes consistent responses across classrooms and buildings.
- Supports compliance with state regulations regarding restraint training.

Youth Mental Health First Aid (YMHFA)

Youth Mental Health First Aid (YMHFA) is an evidence-based training program designed to teach adults how to identify, understand, and respond to signs of mental health and substance use challenges in adolescents (typically ages 12–18). It is intended for educators, school staff, coaches, parents, youth-serving professionals, and community members.

YMHFA equips adults to:

- Recognize early warning signs of mental health concerns.
- Respond confidently and supportively in a crisis.
- Connect young people to appropriate professional help.
- Reduce stigma around mental health conversations.

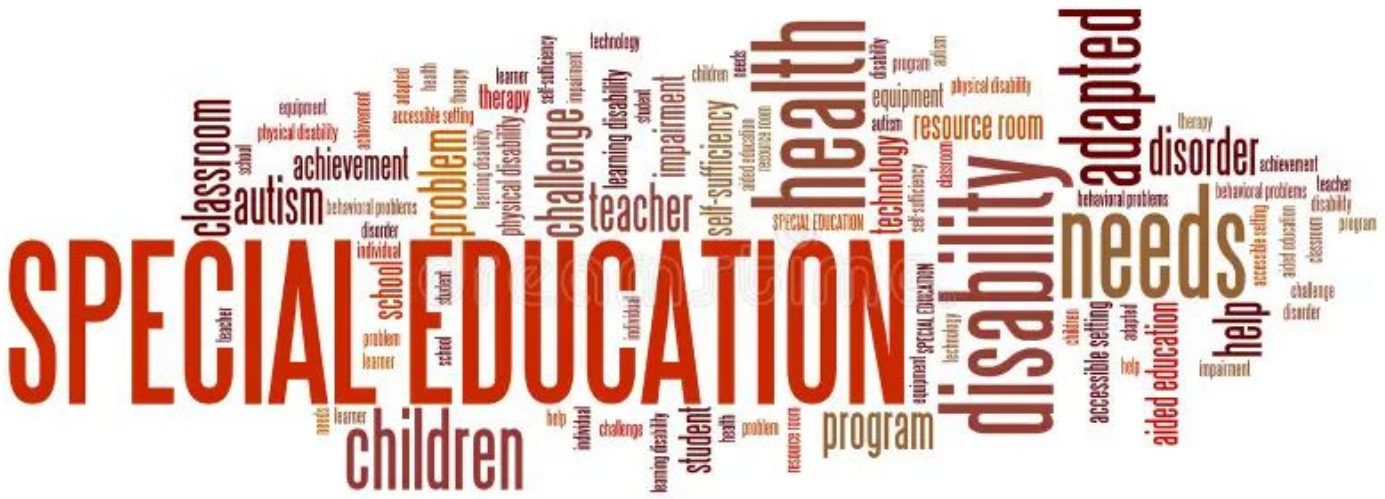
Additional Services

- K-12 Academic Support Services or Resource Room for Students

- Related Services:
  - OT/PT
  - Hearing
  - Vision
  - Speech
  - Counseling
  - Behavioral Support
  - Music Therapy
  - Art Therapy (at the High School Level)
  - Specialized Reading

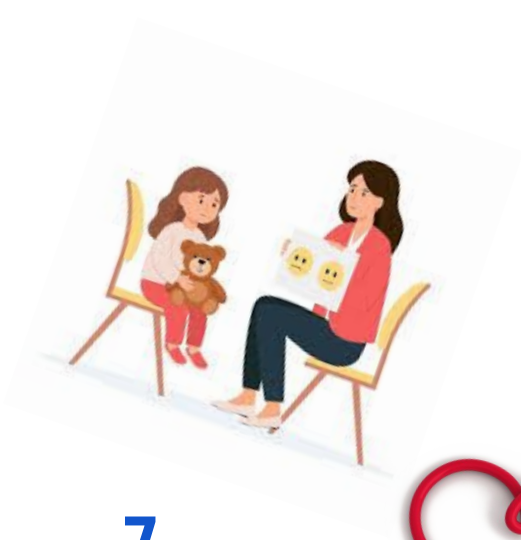
Current K-12 Special Education Personnel

Special Education Teachers: 42
Special Education Teacher Assistants: 17
Special Education Teacher Aides: 37





Current PPS Personnel



Speech Language Pathologists	7
Social Workers	6
School Psychologists	6
School Counselors	7
School Nurses	8 plus 2 floating nurses
ENL Teachers	5





The district remains committed to a strategic framework that addresses the social, physical, and mental requirements of our entire student body, which is in alignment with our strategic plan.

THANK YOU FOR YOUR SUPPORT!



Any questions?

“Academic Performance Update: Outcomes, Growth, and System Alignment”

Grand Island Central School District

Prepared for the Board of Education

March 9, 2026

Executive Summary

Celebrations

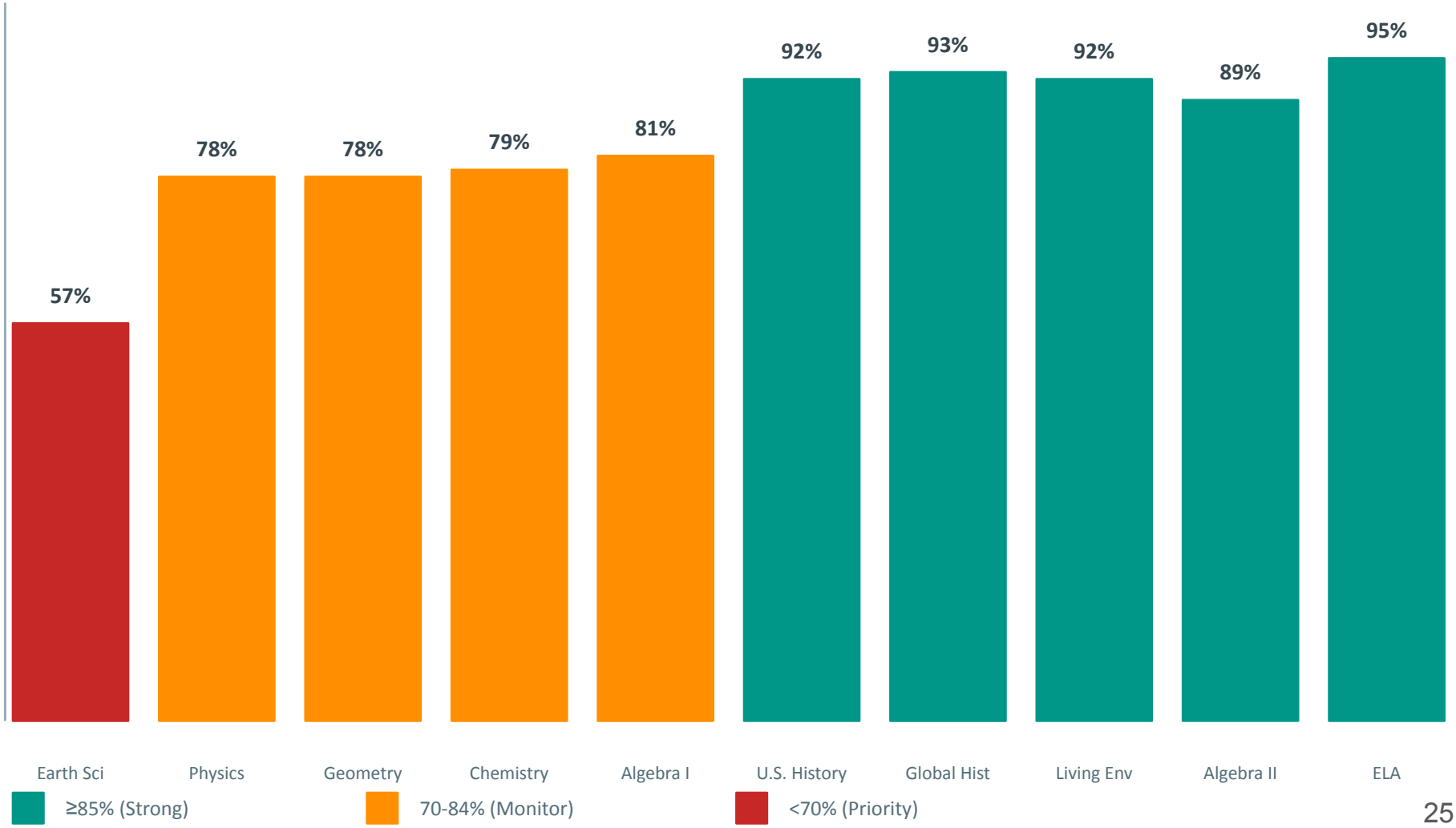
- Regents ELA: 95% proficient — 20 pts above NYS; 61% at Level 5 (vs. 30% state)
- Regents Social Studies: 93% Global History, 92% U.S. History proficiency
- 4-Year Cohort: near-universal testing (96-99%); 94-95% proficient in ELA & Math
- Gr 3-8 Math: district outperforms NYS at every grade level (73% vs. 57% overall)
- Grade 5 ELA: 69% proficient — 12 pts above state average
- Grade 4 & 5 Math: 74% and 73% proficient, well above state (59% and 54%)
- i-Ready Reading: district at/above grade level exceeds national norm (26% vs. 24%)
- Huth Road Elem: High Performance / High Growth in both Math and Reading

Priority Areas

- Earth Science: only 57% proficient; ELL (17%) and SWD (23%) critically low
- SWD achievement gaps: 26-44 pts below Gen Ed in every tested Regents subject
- Algebra I: 81% proficient — lowest among all math exams
- Gr 6 & 7 ELA: 44% and 48% proficient — below state average (51% both grades)
- i-Ready Math: 45% of students 1+ grade levels below; only 19% at/above grade level
- i-Ready Reading: 17% of students 2+ grade levels below; Grade 6 a notable low point
- VCMS Middle School: approaching national median growth threshold in Math & Reading

Overall Proficiency by Subject

All Students – 2024-25 Annual Regents Examinations



ELA Regents: Exceptional Performance

95%
Overall Proficient

61%
At Level 5

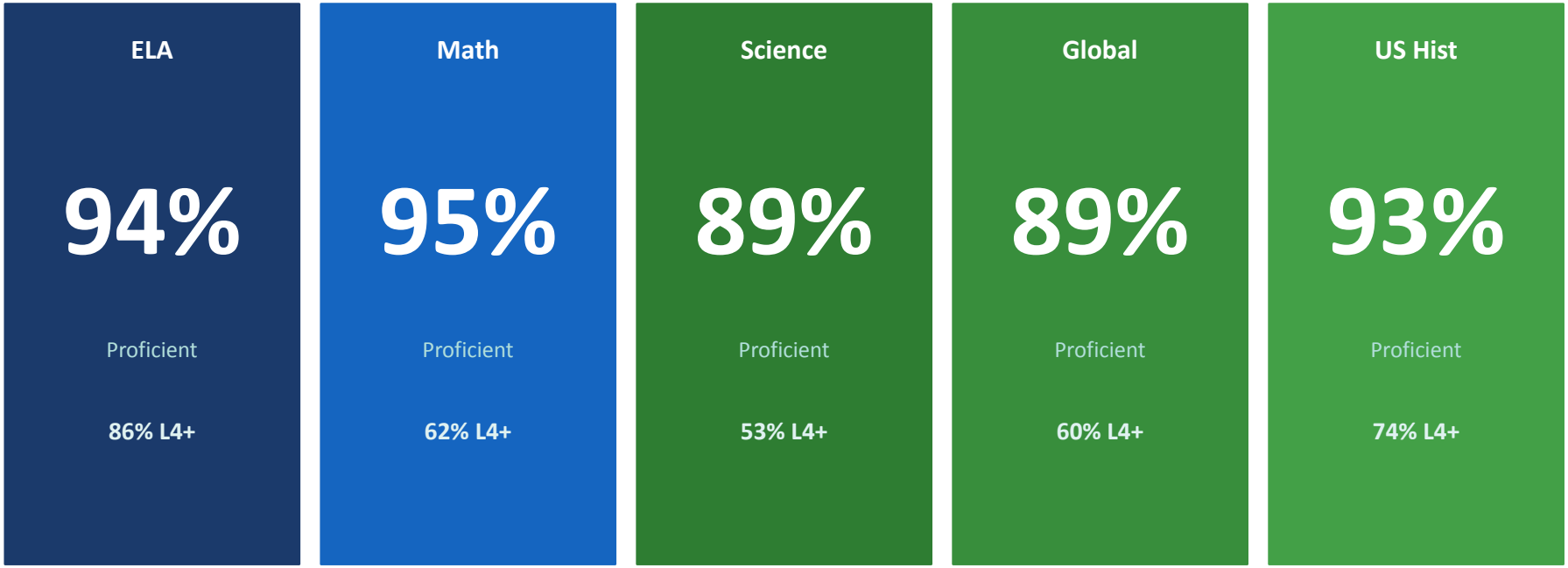
+20
Points vs NYS (75%)

Subgroup Highlights

Subgroup	Tested	Proficient	Level 5
General Education	172	99%	68%
Students with Disabilities	28	71%	18%

2021 Total Cohort: 4-Year Outcomes

215 students in cohort — strong testing rates and proficiency

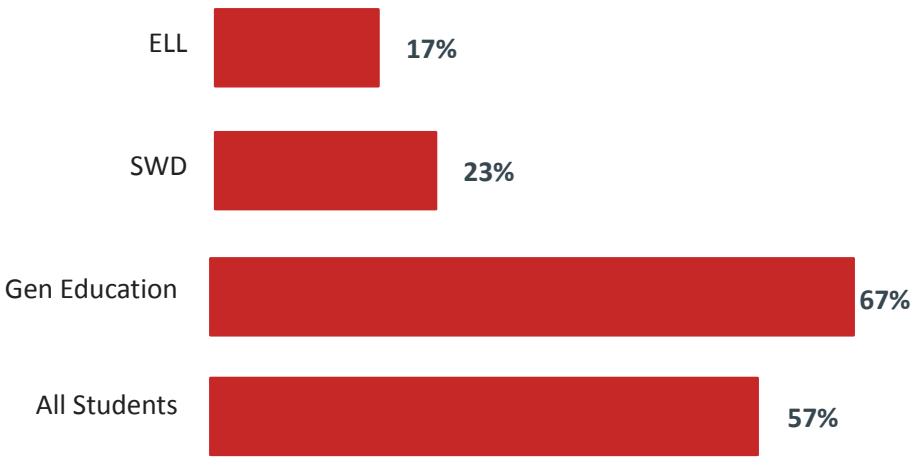


Key Takeaways

- Near-universal testing rates (96-99%) — students staying engaged through graduation
- Female students outperformed males in ELA (95% vs 93%) and Math (98% vs 92%)
- SWD gaps persist in cohort data: ELA 67% vs 99%, Math 70% vs 99%, Science 59% vs 94%

Priority 1: Earth Science — Intervention Needed

Only 57% proficiency with significant gaps across all subgroups



Critical Data Points

- 190 students tested
- **82 students (43%) did NOT reach proficiency**
- 44 students with disabilities tested
- **Only 10 SWD (23%) proficient**
- 50% of SWD scored at Level 1

Action Plan: High School is taking on a curriculum review and item analysis as it relates to the new Earth and Space Science Regents Exam; participating in a professional development consortium at BOCES; vertical alignment meetings 6-12 focused specifically on vocabulary and comprehension.

Priority 2: Students with Disabilities Gaps

Persistent achievement gaps of 28-44 points across all subject areas

Subject	SWD	Gen Ed	Gap
Earth Science	23%	67%	**-44 pts**
Algebra I	47%	88%	**-41 pts**
Geometry (New)	43%	81%	**-38 pts**
U.S. History	62%	97%	**-35 pts**
Global History	70%	96%	**-26 pts**
ELA	71%	99%	**-28 pts**

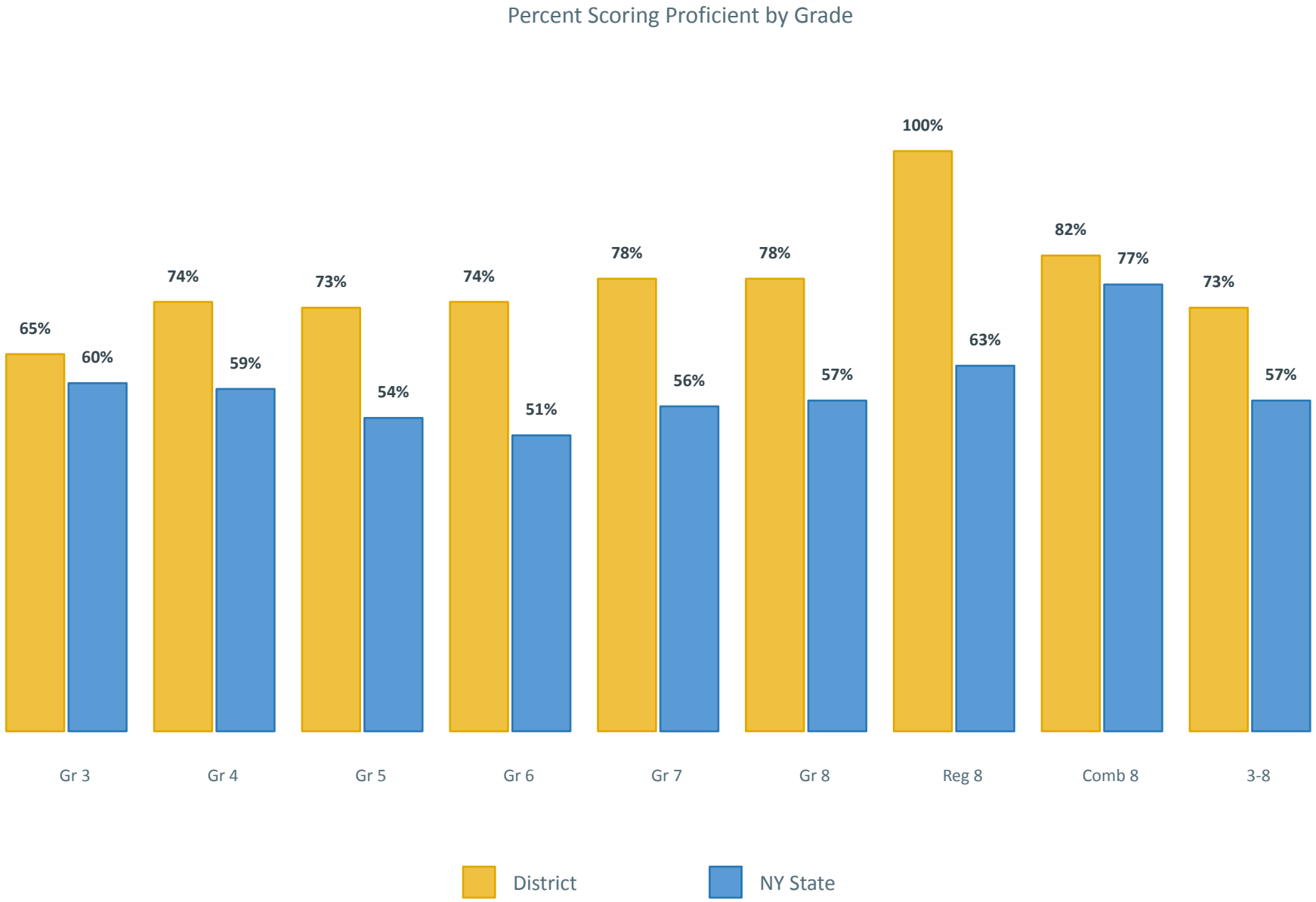
Systemic Pattern

Gaps exceed 25 points in every tested subject area

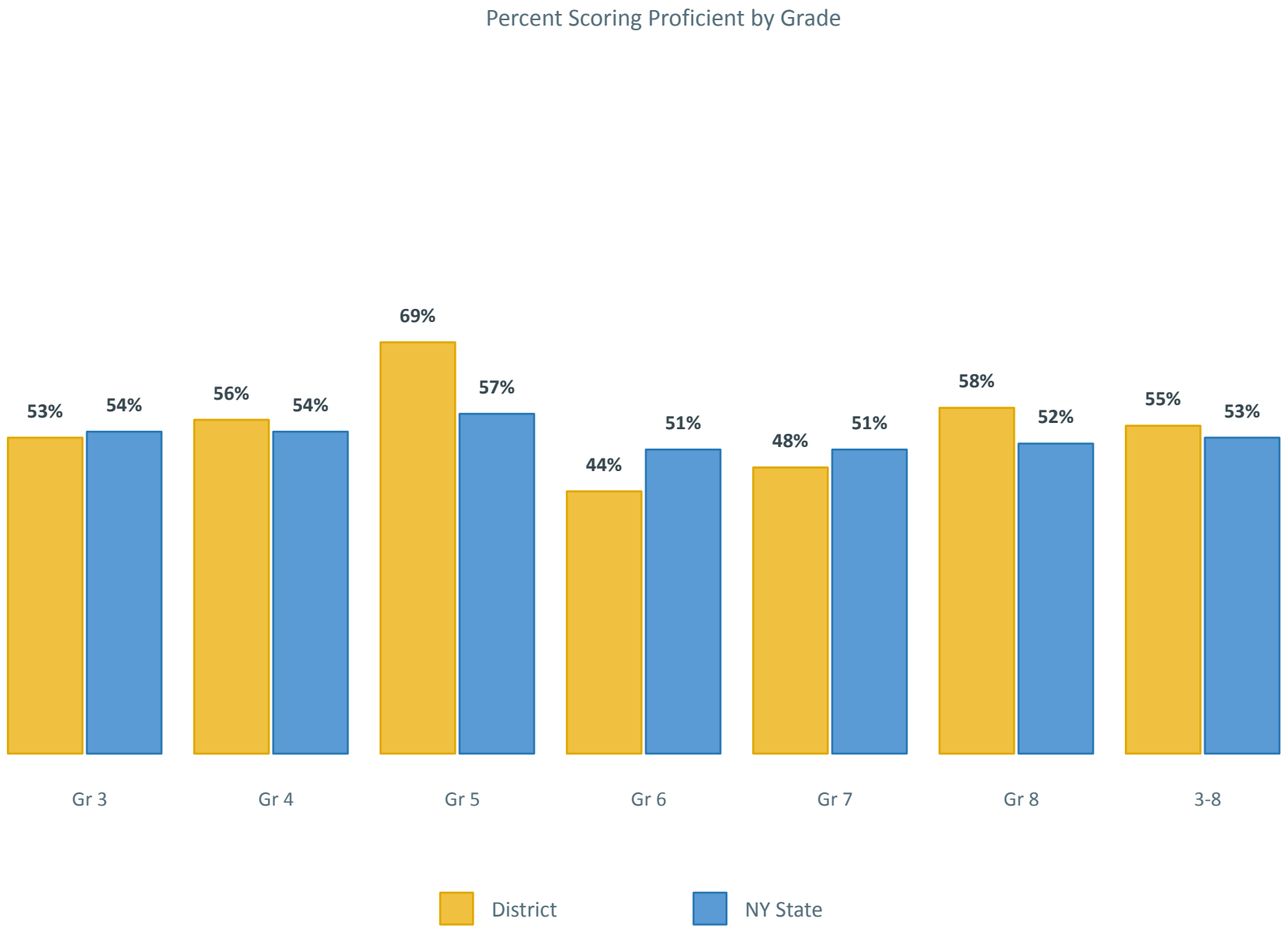
Action Plan:

- Targeted Skills Group to review gaps and interventions for all students in the district
- Review co-teaching models and resource room effectiveness
- Audit testing accommodations utilization and appropriateness
- Examine IEP goal alignment with Regents-tested standards

Grades 3-8 Mathematics Results (2024-25)

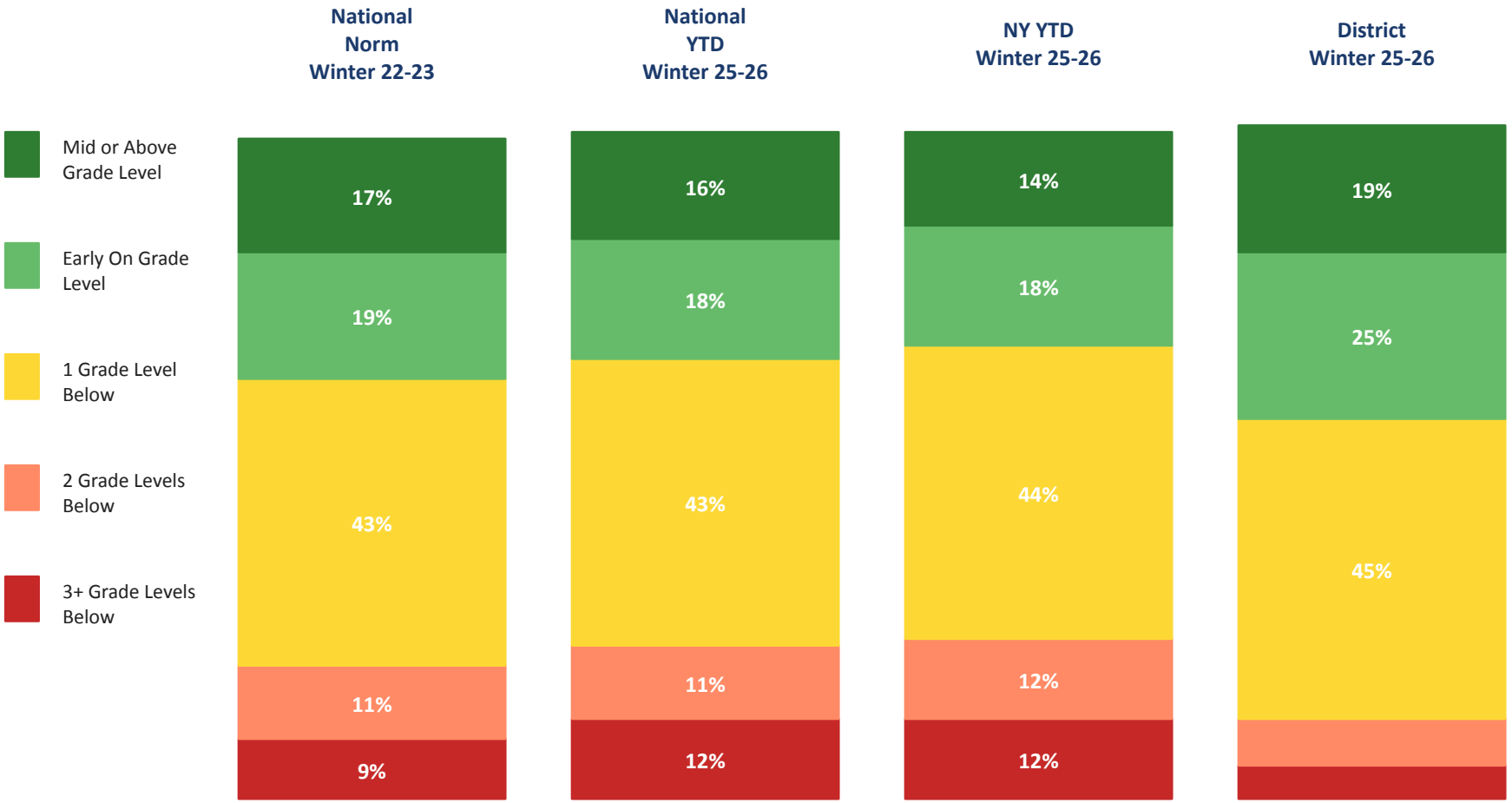


Grades 3-8 English Language Arts Results (2024-25)



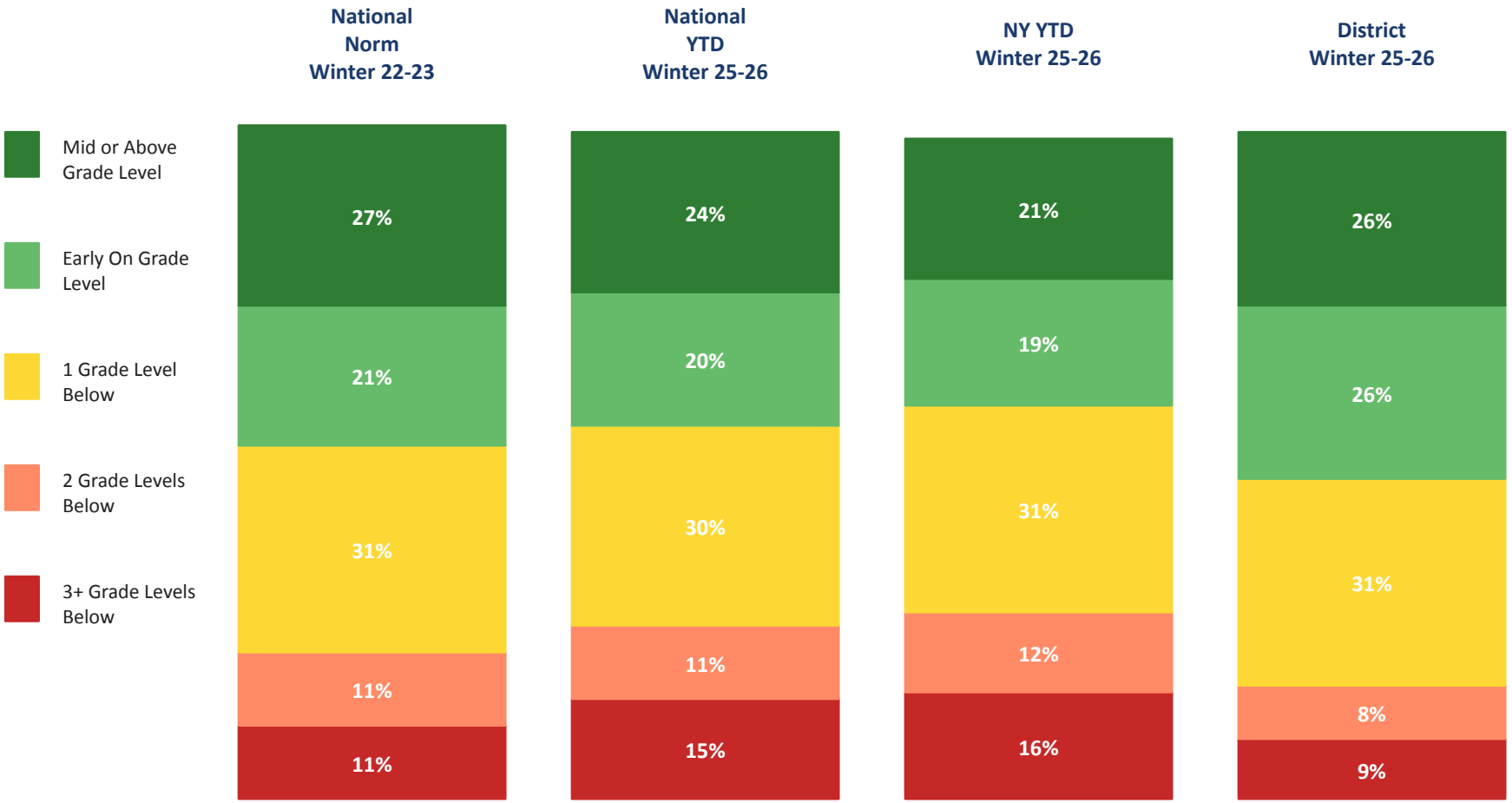
i-Ready: Math Benchmark Placements

Winter Placement Distribution — Winter 25-26



i-Ready: Reading Benchmark Placements

Winter Placement Distribution — Winter 25-26



Further Action Needed: Middle School

Action Plan:

- **Grade 6 and 7:** Continue to use MyPath and or IXL 30 minutes per week for individualized instruction.
- **Grade 6:** The instructional team will conduct a comprehensive review of curriculum maps to ensure alignment with the **New York State Next Generation Learning Standards**, with a specific focus on systematically teaching and consistently reinforcing academic vocabulary within daily instructional practices.
- **Grade 6:** The team will review the *i-Ready Reading Program* as a potential future implementation, focusing on establishing a consistent instructional foundation across teams while allowing teachers to supplement with additional resources to build a cohesive and robust ELA curriculum.
- **Grade 7:** The team will review curriculum maps to ensure alignment with the **New York State Next Generation Learning Standards**, with a focus on systematically teaching and reinforcing academic vocabulary and intentionally embedding it in daily instruction, while also reviewing the sequencing and integration of informational texts to ensure purposeful and balanced exposure throughout the year.
- **Assessment Review:** ELA and Math assessment coordinators met with the district's **BOCES representative** to cross-reference students performing below grade level in ELA on *i-Ready*, ensuring that students needing additional support were appropriately identified and receiving **Academic Intervention Services (AIS)** where applicable.

Systemic Pattern

NYS Assessments Test Refusal Rates: 30% of our Middle School students refuse to take the NYS Assessments.

Moving Forward…Engagement, Empowerment, Belonging – Everyone. Everyday.

Literacy Continuity: Extending Magnetic Reading (Core Literacy) to K-2

- **Core Literacy investment of $150,000** reflects the cost of program licensing, instructional materials, and initial professional development for K-2 staff. This is not a new direction — it is a continuation and completion of a strategy already proven effective in our district.
  - Creates a single, vertically aligned program spanning reading, writing, and comprehension from Kindergarten through Grade 5.
  - Ensures students arrive at Grade 3 with the foundational literacy skills and common vocabulary needed to access the program they will encounter in upper elementary.
  - Gives every building a unified instructional framework — eliminating the fragmentation that comes from running parallel programs at different grade bands.

Growth

- NYS Portrait of a Graduate
  - Modern Learners Community
  - Project Based Learning through E1BOCES
  - Erie 1 BOCES Consortiums
  - InspirEd Community
- New Format for District Wide Professional Development (Unifying Factors and Impact Time).
- Consistent Literacy Program k-5.
- Consistent Math Program k-5.
- 30 days of Professional Development in Science, Literacy, and Math for grades k-8.

Teacher Retirements and Staffing Considerations for 2026-2027

12 GITA Retirements

High School
Social Studies
Social Studies
Mathematics
English
Science
Psychologist

VCMS
Grade 6
English 7th grade

Sidway
Teaching Assistant

Kaegebein
Elementary
Elementary
Elem Music

7 GITA Replacements

1 TA changed to SRP Staff

Request for .4 FTE Art

High School
Social Studies
English
Science
Psychologist
Request to Add .4 FTE ART

VCMS
Grade 6
English 7th grade

Sidway
Classroom Aide

Kaegebein
Elem Music

Total Reduced & Proposed Abolished Positions

High School
Social Studies
Mathematics
Business (Left mid-year)
LOTE (Abolish Position Due to Course Enrollments)

Kaegebein
Elementary
Elementary

Sidway
Teaching Assistant

Total GITA Positions Reduced - 7 FTE

2026-2027 Draft Budget #2:



Program Maintenance Budget

Governor's Executive Budget Message

The executive Budget reflects Governor Hochul's commitment to education by supporting students, teachers, and schools with essential resources for a bright future. The major aspects of the Governor's Executive Budget include:

- $1.627 billion (4.3%) overall increase in total School Aid, that includes;
- $779 million (3.0%) increase in Foundation Aid. Every school district to receive at least a 1% increase. Grand Island will receive a 5.21% increase in Foundation Aid.
- $561 million (52.5%) increase for Universal Pre Kindergarten Aid.
- $130 million increase in anticipated Building Aid.
- $55 million (16.2%) increase to maintain the Universal School Meal Program.
- $9 million for high-impact tutoring in Math in high need districts.
- $2 million for training and support for educators in districts with low performing math scores.
- $2 million for professional development in best practices in evidence-based math instruction.
- $2 million to create accelerated teacher preparation programs for individuals changing careers.

Executive Budget
Grand Island State Aid Proposal

DESCRIPTION	Forecasted State Aid 2026-27				
	Exec. Prop. Jan. 2025 for 2025-26	Actual State Aid for 2025-26	Forecasted January 2026 for 2026-27	Amount Change	PERCENT
Foundation Aid	$15,829,302	$15,829,302	$16,654,321	**$825,019**	5.21%
Universal Pre-Kindergarten	$991,023	$696,689	$1,230,000	**$533,311**	76.55%
BOCES**	$1,862,729	$1,762,001	$1,795,156	**$33,155**	1.88%
High Cost Excess Cost	$232,218	$108,343	$76,624	**($31,719)**	-29.28%
Private Excess Cost	$694,380	$792,690	$879,218	**$86,528**	10.92%
Hardware and Technology**	$43,726	$43,727	$43,078	**($649)**	-1.48%
Software, Library and Textbook **	$241,842	$216,249	$244,345	**$28,096**	12.99%
Transportation**	$2,773,080	$2,520,875	$2,975,205	**$454,330**	18.02%
Building Aid* Nov. Aid (Excluding outlay)	$4,240,854	$4,252,129	$4,148,790	**($103,339)**	-2.43%
Total Aid	$26,909,154	$26,222,005	$28,046,737	**$1,824,732**	6.96%
Total Aid (w/o building aid)	$22,668,300	$21,969,876	$23,897,947	**$1,928,071**	8.78%

Summary of All Revenues

DESCRIPTION	BUDGET 2024-25	BUDGET 2025-26	Est. BUDGET 2026-27	AMOUNT CHANGE	PERCENT
Real Property Tax Levy	**$40,573,587**	**$41,846,515**	**$42,976,370**	**$1,129,855**	**2.70%**
State Aid	**$18,891,770**	**$19,497,661**	**$20,872,791**	**$1,375,130**	**7.05%**
State Building Aid Prior Reconstruction Projects	$4,163,865	$4,240,854	$4,148,790	($92,064)	**-2.20%**
State Building Aid-EPC	$0	$0	$0	$0	**0.00%**
State Building Aid-$51M Project	$0	$0	$0	$0	**0.00%**
State Building Aid-New Reconstruction Project	$0	$0	$0	$0	**0.00%**
Sales Tax	$4,000,000	$4,000,000	$4,900,000	$900,000	**22.50%**
State Aid-BOCES	$1,650,000	$1,862,729	$1,795,156	(67,573.00)	**-3.63%**
Interest	$400,000	$400,000	$800,000	$400,000	**100.00%**
In-Lieu of Taxes	$14,000	$14,000	$16,022	$2,022	**14.44%**
Tuition-Foster & Other Districts	$0	$0	$0	$0	**0.00%**
Tuition-Chapter 721 IRA Reimbursement	$0	$0	$0	$0	**0.00%**
Other Receipts*	$792,300	$792,300	$790,600	($1,700)	**-0.21%**
Reserve for Tax Reduction	$0	$0	$0	$0	**0.00%**
Retirement Contribution Reserve (ERS)	$0	$0	$0	$0	**0.00%**
Reserve for Unemployment Benefits	$0	$0	$0	$0	**0.00%**
Reserve for Employee Benefits Liability	$0	$0	$0	$0	**0.00%**
Reserve for Workers Compensation	$0	$0	$0	$0	**0.00%**
Reserve for Debt-New Reconstruction Project	$0	$0	$0	$0	**0.00%**
Community Education Tuition & Fees	$0	$0	$0	$0	**0.00%**
Appropriated Fund Balance	$7,446,732	$6,667,086	$5,535,876	($1,131,210)	**-16.97%**
TOTAL	**$77,932,254**	**$79,321,145**	**$81,835,605**	**$2,514,460**	**3.17%**

Current Budget Assumptions

- **Expenditure Assumptions**
  - Salary Increase: $905,843
  - 16 Inquiries About Retirement
  - TRS: Decrease: $400,000
  - ERS: Increase: $264,000
  - Retirement Benefit Increase: $340,000
  - Healthcare Increase: $1,514,000
  - Debt Service Decrease: $132,640
  - Contract Busing Decrease: $265,000
  - Special Education Tuition Increase: $199,732



Summary of Estimated Major Expenditures

Budget Item	Budget 2024-25	Budget 2025-26	Projected Budget 2026-27	Budget to Budget Difference	Percent Difference
*Salaries - Contractual Obligations	$36,516,205	$38,846,373	$38,562,261	-$284,112	-0.73%
**Substitute (All Departments)	$1,089,658	$952,000	$1,013,865	$61,865	6.50%
***Cash / Credit Payments	$220,000	$250,000	$290,000	$40,000	16.00%
Benefits (Self Funded, NY44 & Stoploss)	$11,295,438	$11,324,086	$12,888,100	$1,564,014	13.81%
ERS (17.6%) Contribution Rate	$1,320,000	$1,320,000	$1,584,000	$264,000	20.00%
TRS (8.3%) Contribution Rate	$3,100,000	$3,000,000	$2,600,000	-$400,000	-13.33%
FICA (7.65% of Total Salaries)	$3,050,000	$3,050,000	$3,000,000	-$50,000	-1.64%
Retirement Benefits (Admin, GITA, & SRP)	$855,000	$880,000	$1,120,000	$240,000	27.27%
Workers Compensation Insurance	$630,000	$500,000	$314,988	-$185,012	-37.00%
BOCES	$5,180,862	$4,953,283	$5,142,527	$189,244	3.82%
Debt Service	$6,262,126	$6,290,425	$6,157,785	-$132,640	-2.11%
Utilities	$1,387,626	$1,200,000	$1,215,000	$15,000	1.25%
Fuel	$300,000	$250,000	$245,000	-$5,000	-2.00%
Special Education Tuition	$1,340,980	$1,340,980	$1,540,712	$199,732	14.89%
Building Maintenance	$871,600	$1,285,982	$755,000	-$530,982	-41.29%
Transfer to Funds	$175,000	$250,000	$235,000	-$15,000	-6.00%
Contractual Busing	$500,000	$900,000	$850,000	-$50,000	-5.56%
Other	$3,837,759	$2,768,016	$4,321,367	$1,553,351	56.12%
TOTALS - MAJOR EXPENDITURE ITEMS	$77,932,254	$79,321,145	$81,835,605	$2,514,460.00	3.17%
Total Budget to Budget Difference					3.17%

Summary of Other Category

Other Category Breakdown

Budget Item	Projected Budget 2026-2027
Equipment	$338,000
Contractual	$2,388,864
Equipment Repair	$68,050
Printing	$2,275
Miscellaneous	$68,500
Conference & Travel	$146,050
Legal (Spec. Ed. only)	$10,000
Supplies	$634,138
Library- State Aided	$21,900
Software- State Aided	$50,000
Hardware- State Aided	$50,000
Tuition	$167,000
Textbooks- State Aided	$376,590
Other- Total	$4,321,367

2026-27 Items from Contractual Category

Formatted Account	Description	Budget	Notes
A 1010.400.02	BOE - CONTRACT	22,000.00	ECASB, NYSSBA, WNYESC
A 1060.400.02	DISTRICT MEETING	5,000.00	EXPENSES RELATED TO THE ANNUAL VOTE
A 1240.400.02	SUPT. - CONTRACTUAL	4,500.00	PROFESSIONAL MEMBERSHIPS
A 1310.400.05	BUS ADM - CONTRACTUAL	125,000.00	MAGNY, RG TIMBS, Quadient, US Employee Benefits
A 1320.400.05	AUDIT - CONTRACTUAL	63,000.00	Internal and External Audits
A 1420.400.05	LEGAL - CONTRACTUAL	170,000.00	Legal Fees
A 1430.400.10	PERSL - CONTRACTUAL	6,000.00	GIECOME.NET INC., WNYASPA, Niag. Front. Publ.
A 1622.400.05	SECURITY - CONTRACTUAL	25,000.00	Extra funds budgeted for security related events
A 1910.400.05	UNALLOC INS CONT	400,000.00	NYSIR- P&C Insurance, Gallagher Cyber Insurance
A 1950.400.05	ASN SCH PROP - CONTRACT	26,500.00	County and Town Tax 2025 Sewer & Water
A 1964.400.05	REFUNDS - R PROP - CONT	85,000.00	School Property Tax Refunds
A 1989.400.05	UNCLASSIFIED CONTRACTUAL	3,000.00	General Admin. Contractual Items that are not Business (1310), Clerk (1320) or Legal (1420)
A 2010.400.04	CURR DEV-CONTRACT	10,000.00	Speakers etc.
A 2020.400.20	HUTH OFFICE CONTRACTUAL EXPENSES	2,000.00	Office machine repairs
A 2020.400.30	KAEGEBEIN OFFICE CONTRACTUAL EXPENSES	800.00	Office machine repairs
A 2020.400.40	M.S. OFFICE CONTRACTUAL EXPENSES	800.00	Office machine repairs
A 2020.400.60	H.S. OFFICE CONTRACTUAL EXPENSES	1,500.00	Office machine repairs
A 2020.400.80	SIDWAY OFFICE CONTRACTUAL EXPENSES	800.00	Office machine repairs
A 2060.400.05	RES PLAN-CONTRACTUAL	12,000.00	Research and Planning- Used for various studies
A 2070.400.10	INSERVICE TRAINING - CONTRACTUAL	12,000.00	Inservice Training
A 2110.400.05	TEACHING - CONTRACTUAL	30,000.00	HOFFMAN'S DRIVING ACADEMY, LLC
A 2110.401.05	RESOURCE OFFICER CONTRACTUAL	95,000	Resource Officer Expenses
A 2110.400.06	TEACHING - CONTRACTUAL	4,000	Misc. contractual expenses for Central Curriculum Department
A 2110.400.13	TEACHING - CONTRACTUAL	4,500	Misc. contractual expenses for the Physical Education Program
A 2110.400.40	TEACHING - CONTRACTUAL	5,500	Misc. contractual expenses for Middle School
A 2110.400.60	GRADUATION	15,900	Graduation Expense
A 2110.410.06	TEACHING - CONTRACTUAL	14,000.00	District-Wide Equipment Repair and Other Contractual Expense
A 2110.410.60	TEACHING STUDENT SERVICES	14,000.00	HS General Equipment Repair
A 2250.400.09	SUMMER SCHOOL SPECIAL EDUCATION	1,500.00	Misc. contractual expenses for Summer School
A 2250.400.17	SP EDU - CONTRACTUAL	650,000.00	Various Special Education Contracts
A 2280.400.62	OCC ED - NAF ACADEMY CONTRACTUAL	9,700.00	NAF Membership, student tests for CTE assessment, Various NAF activities
A 2280.410.62	OCC.ED - CONTRACTUAL	1,600.00	Misc. Contractual Expenses for Program
A 2330.400.07	ADULT ED - CONTRACTUAL	22,500.00	Various Community Ed. Activities
A 2330.400.09	SUMMER SCHOOL	4,500.00	Misc. contractual expenses for summer school
A 2610.400.40	LIBRARY MEDIA CONTRACTUAL - MS	300.00	Misc. contractual expenses for the MS Library
A 2610.400.90	LIBRARY MEDIA CONTRACTUAL - HS	150.00	Misc. contractual expenses for the HS Library
A 2630.400.40	COMPUTER ASSISTED INSTRUCTION	300.00	Misc. contractual expenses for MS
A 2630.400.90	COMPUTER ASSISTED INSTRUCTION	21,000.00	Apple Inc., Digital Surveillance Solutions, SMORE, Day Automation
A 2630.400.91	COMPUTER ASSISTED INSTRUCTION	5,000.00	Misc. Cybersecurity contractual expenses for HS
A 2810.410.40	MS STUDENT SERVICES CONTRACTUAL	600.00	MS Guidance Contractual Services
A 2810.410.60	HS STUDENT SERVICES CONTRACTUAL	100.00	HS Guidance Contractual Services
A 2815.400.11	HEALTH SERVICES	245,000.00	Health and Wellness Fees to other school districts- Private and Charter students
A 2850.400.60	CO-CURRICULAR	600.00	Misc. CO-CURRICULAR expenses for HS
A 2855.400.12	ATHLETICS CONTRACTUAL	256,214.00	Arbiter Sports, NYSPHSAA, Various tournaments, greens fees, lane fees
A 2855.410.12	ATHLETICS STUDENT SERVICES	12,000.00	Athletics Equipment Repair
Total		2,388,864.00	

2026-27

BUDGET OVERVIEW



Grand Island Central School District		
03/09/26		
BUDGET OVERVIEW	**WORKING DRAFT**	**DESCRIPTION**
	Draft #2	
Appropriations	$81,835,605	Current Budget is an increase of 3.17%
Human Resources		
Compensation Change		
FICA	-$50,000	Rate Increase
Health Insurance	$1,579,014	Budget increased 12%
Unemployment	-$20,010	
Workers Comp.Retirement Benefits	-$185,012	Decrease in budget amount
Retirement Systems		
ERS	$264,000	Effect on Salaries with rate increase
		16.5% to 17.6%
TRS	-$400,000	Effect on Salaries with rate decrease 9.59% to 8.30%
Human Resources Subtotal	**$1,187,992**	

Instructional Programs (Selected Programs)		
BOCES	$204,244	Occup. Ed. ($34,910), Central Data Processing ($86,800), Legal ($31,000), Inservice ($51,462)
Special Education	$626,667	Salary Increases, Private Tuitions $199,732, Special Ed. Contractual $50,000
Curriculum (New Literacy Program)	$150,000	New Literacy Program K,1,2,3
Health Care (Nursing) Contractual	$105,000	Increase cost of nursing services for private placements & Contract to fill Vacancy
Instructional Program Subtotal	**$1,085,911**	
School Buildings (Selected Areas)		
Sidway	$400	General increases
Huth	-$3,607	Supplies (2,000), Equipment (2,500) based on past expenditures
Kaegebein	$593	General increases
Middle	-$2,336	Equipment decrease based on past expenditures, Supplies decrease based on past expenditures
High	$199,961	Equipment increased ($55,500), Occup. Ed. costs ($110,762)
Athletics	-$65,529	Coached Salaries overbudgeted last year, Equipment ($5,000), Interscholastic Supplies ($5,000)
B&G	-$206,543	Anticipated expenses were less then last year, Increase this year in Utilities, Gasoline, & Contractual expenses
School Buildings Subtotal	**-$77,061**	

District-wide		
Supplies	-$10,000	Business Office Supplies Reduced ($10,000)
Conference & Travel	$21,500	Supt. Travel increase ($15,000), however expenses reimbursed
Contractual	-$17,700	Most Contractual being Reduced
District-wide Subtotal	**-$29,450**	
Support Services		
General Support/Central Administration	-$13,791	Budgeted Expenditures streamlined to essentials
Operations/Maintenance	-$206,543	Budgeted Expenditures streamlined to essentials
Transportation	-$212,552	Budgeted Expenditures streamlines to essentials
Support Services Subtotal	-$432,886	
Capital Debt Principal	$210,000	Principal Increase
Capital Debt Interest	-$213,000	Interest Decrease
BOCES IPA Principal	$0	
BOCES IPA Interest	$0	
Bus Bond Principal	-$137,000	Principal Decrease
Bus Bond Interest	$7,360	Interest Increase
Debt Service Subtotal	**-$132,640**	
Transfer of Funds		
Transfer to Capital	$100,000	Same as last year
Transfer to Special Aid	$135,000	Same as last year to support 12-month students
Transfer to Other Funds Subtotal	**$235,000**	


ENROLLMENT

In April 2020 we had 2815 students enrolled K-12.

2019-2020

Enrollment as of April 2020 (2019-2020)	K	1	2	3	4	5	6	7	8	9	10	11	12	
Sidway	223	178												
Huth			111	94	100	130								
Kaegebein			95	84	96	103								
VCMS							202	223	230					Total Enrollment
GIHS										222	260	235	229	2815

In 2020-21 we had 73 fewer students enrolled than we did in the 2019-2020 year. Some families chose to move, Home School their children or enroll in another school setting.

2020-2021

Enrollment as of September 2020 (2020-2021)	K	1	2	3	4	5	6	7	8	9	10	11	12	
Sidway	205	197												
Huth			75	113	92	94								
Kaegebein			91	96	89	98								
VCMS							242	196	213					Total Enrollment
GIHS										232	221	254	234	2742

In 2021-22 we had 74 more students enrolled than we did last year. The enrollment for the 2021-22 is very similar to the 2019-20 school year.

2021-2022

Enrollment as of February 2022 (For the 2021-22 School Year)	K	1	2	3	4	5	6	7	8	9	10	11	12	
Sidway	229	209												
Huth			132	79	118	100								
Kaegebein			84	96	93	92								
VCMS							208	252	198					**Total Enrollment**
GIHS										219	232	226	249	2816

In 2022-23 we had 29 fewer students enrolled than we did the previous year.

2022-2023

Enrollment as of February 2023 (For the 2022-23 School Year)	K	1	2	3	4	5	6	7	8	9	10	11	12	
Sidway	198	232												
Huth			96	135	81	116								
Kaegebein			112	85	96	98								
VCMS							205	215	255					**Total Enrollment**
GIHS										202	217	229	215	2787

In 2023-24 we have 33 fewer students enrolled than we did last year.

2023-2024

2023-24	K	1	2	3	4	5	6	7	8	9	10	11	12	
Sidway	213	188												
Huth			131	93	137	84								
Kaegebein			109	113	83	95								
VCMS							211	205	224					**Total Enrollment**
GIHS										243	193	212	220	2754

In 2024-25 we had 32 more students enrolled than we did last year.

2024-2025

2024-25	K	1	2	3	4	5	6	7	8	9	10	11	12	
Sidway	188	217												
Huth			93	137	104	141								
Kaegebein			102	116	117	86								
VCMS							190	218	207					Total Enrollment
GIHS										221	242	193	214	2786

This year (2025-26) we have 6 fewer students enrolled than we did last year.

2025-2026

2025-26	K	1	2	3	4	5	6	7	8	9	10	11	12	
Sidway	205	189												
Huth			111	98	134	105								
Kaegebein			106	109	110	119								
VCMS							231	192	220					Total Enrollment
GIHS										194	221	241	195	2780

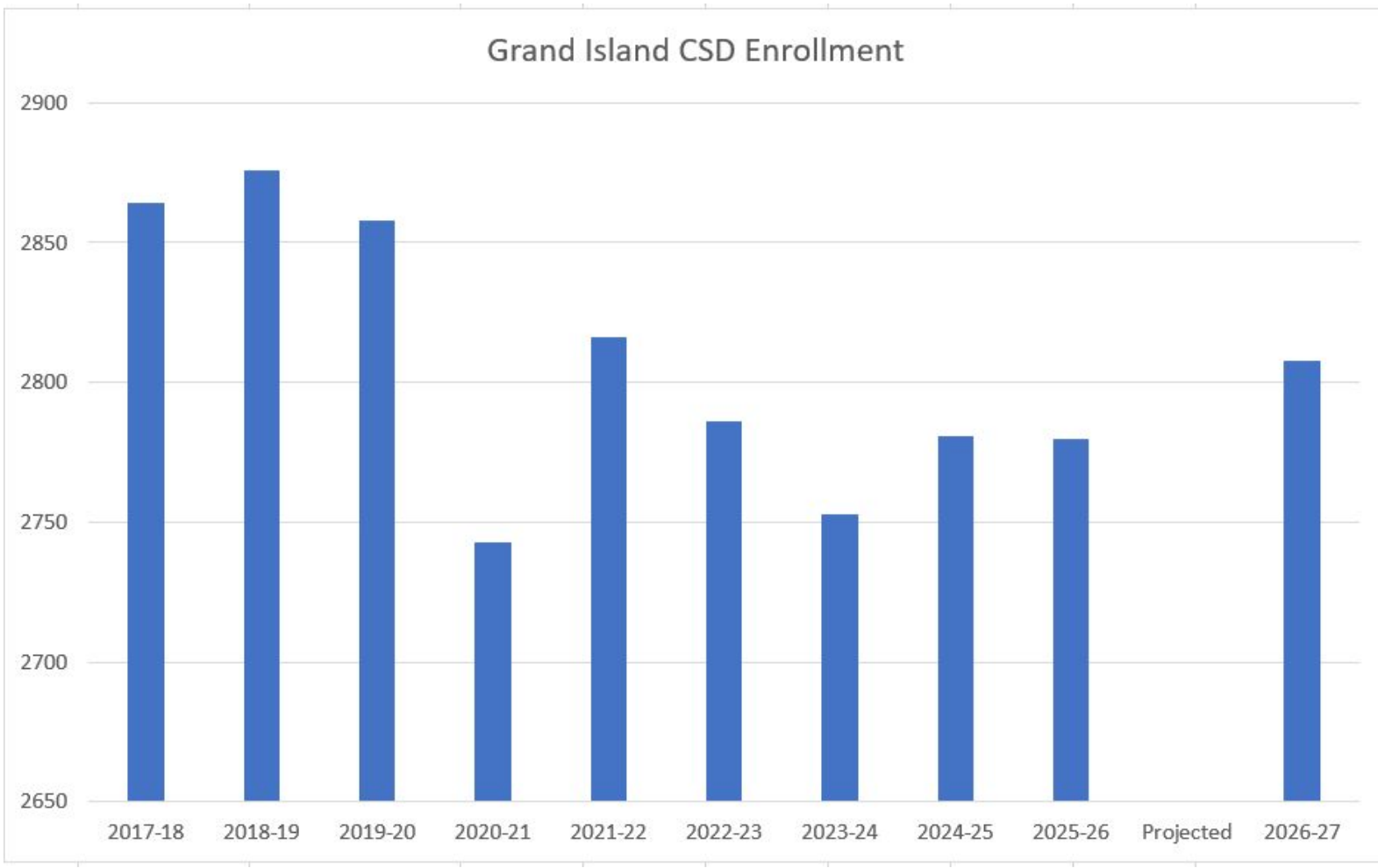
This is a Nine Year View of Enrollment

Year	Sidway	Huth	Kaegebein	VCMS	GIHS
2017-18	379	414	413	694	964
2018-19	394	439	412	658	973
2019-20	406	451	400	655	946
2020-21	401	376	374	651	941
2021-22	438	429	365	658	926
2022-23	430	425	391	677	863
2023-24	401	448	404	637	863
2024-25	405	475	416	615	870
2025-26	394	448	444	643	851

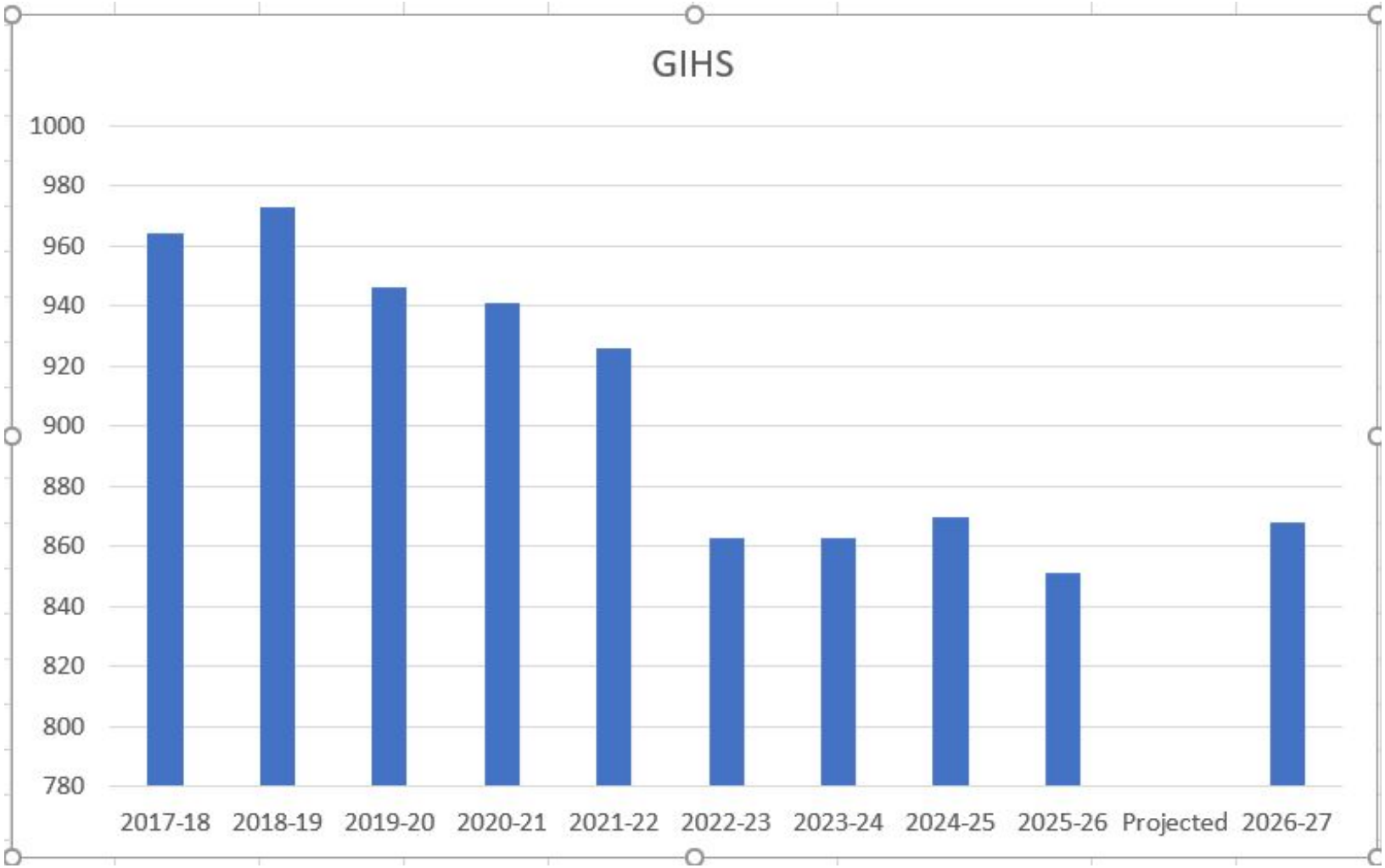
This is a Nine Year View of Enrollment with Projected Enrollment for Next Year

Year	Sidway	Huth	Kaegebein	VCMS	GIHS
2017-18	379	414	413	694	964
2018-19	394	439	412	658	973
2019-20	406	451	400	655	946
2020-21	401	376	374	651	941
2021-22	438	429	365	658	926
2022-23	430	425	391	677	863
2023-24	401	448	404	637	863
2024-25	405	475	416	615	870
2025-26	394	448	444	643	851
Projected					
2026-27	431	436	427	646	868

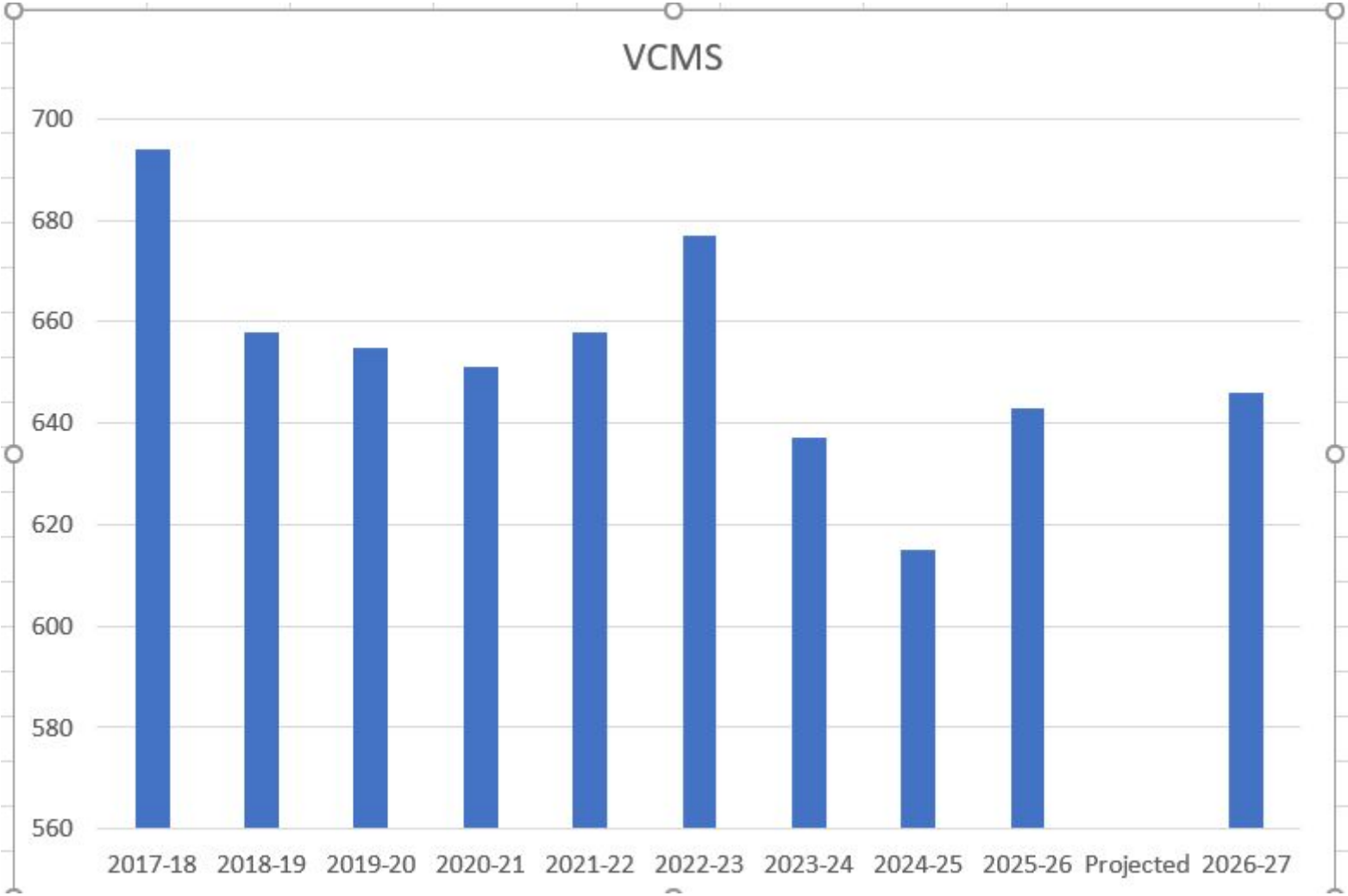
This is a Nine Year View of Enrollment & Projected View for 2026-27



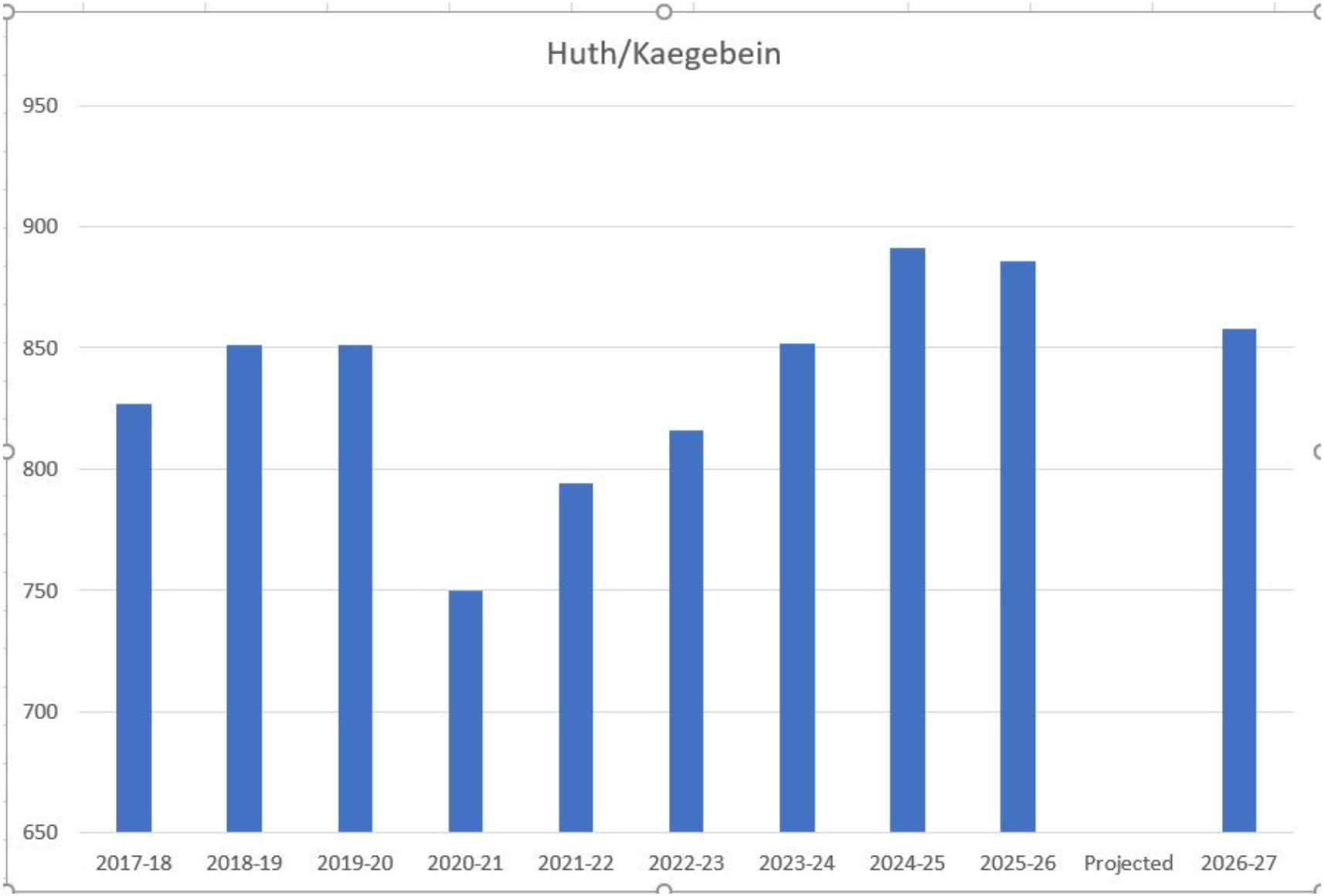
This is a Nine Year View of Enrollment & Projected View for 2026-27



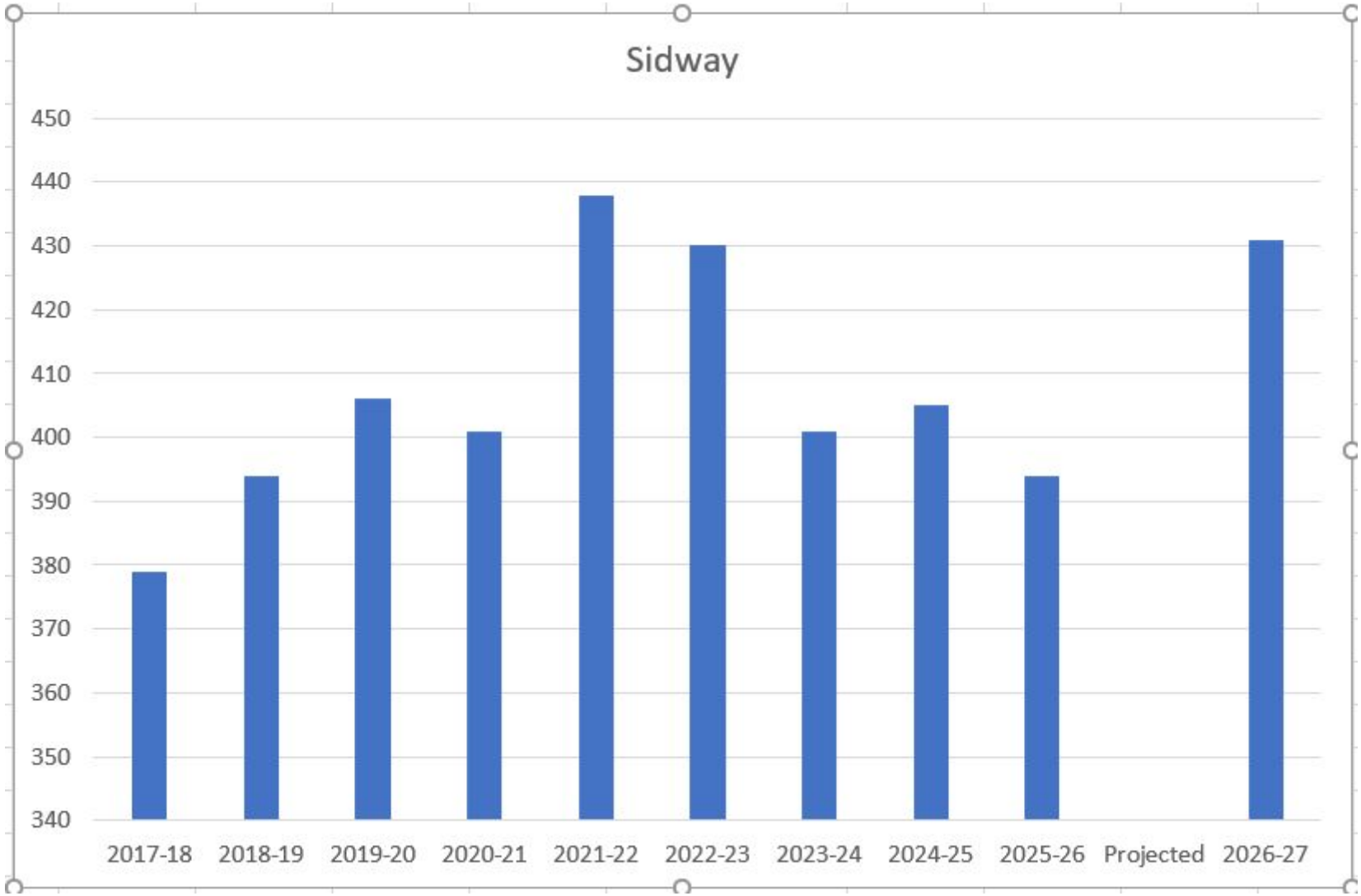
This is a Nine Year View of Enrollment & Projected View for 2026-27



This is a Nine Year View of Enrollment & Projected View for 2026-27



This is a Nine Year View of Enrollment & Projected View for 2026-27



Current Elementary Class Size Ratios

Updated as of January 26, 2026	Sidway - Number of Students in Each Grade Level	Number of Grade Level Teachers	Average Class size Ratio	Huth - Number of Students in Each Grade Level	Number of Grade Level Teachers	Average Class size Ratio	Kaegebein - Number of Students in Each Grade Level	Number of Grade Level Teachers	Average Class size Ratio
Class Size Guideline									
25	198	10	**19.8**						
29	**179**	9	**19.9**						
29				107	5	**21.4**	104	5	**20.8**
29				95	4	**23.8**	100	5	**20.0**
29				130	6	**21.7**	105	5	**21.0**
29				103	5	**20.6**	113	5	**22.6**
	Sidway - Number of Students in Each Grade Level	Number of Grade Level Teachers	Average Class size Ratio	**Huth - Number of Students in Each Grade Level**	Number of Grade Level Teachers	Average Class size Ratio	**Kaegebein - Number of Students in Each Grade Level**	Number of Grade Level Teachers	Average Class size Ratio
Without self-contained	377	**19**	19.84	435	**20**	21.75	422	**20**	21.10

Current Class Size Ratios

Sidway Huth Kaegebein

Without self-contained	377	**19**	19.84	435	**20**	21.75	422	**20**	21.10

2025-26	Total Students with Self-Contained Classes
Total Students K-5	1234
Total Classroom Teachers K-5	59
Average Class Size	**20.92**

2024-25	**Total Students without Self-Contained**
Total Students K-5	1251
Total Classroom Teachers K-5	59
Average Class Size	21.20

Predicted Kindergarten Enrollment

Live Births Chart

Source: New York State, Department of Health

		Year Of Class													
District		**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
GRAND ISLAND CSD	KGs to Number of Births Ratio	1.13	1.06	0.99	1.06	1.19	1.15	1.00	1.15	1.18	1.23	1.04			
	Number of Births	193	178	174	184	144	195	204	200	169	172	178	175	162	183
	KG Enrollment	218	189	173	195	172	224	203	229	199	212	185			

2026-27 - 185

Projected Elementary Class Size Ratios

Updated as of January 26, 2025	Sidway - Number of Students in Each Grade Level	Number of Grade Level Teachers	Average Class size Ratio	Huth - Number of Students in Each Grade Level	Number of Grade Level Teachers	Average Class size Ratio	Kaegebein - Number of Students in Each Grade Level	Number of Grade Level Teachers	Average Class size Ratio
Class Size Guideline									
25	200	10	**20.0**						
29	196	9	**21.8**						
29				93	4	**23.3**	93	4	**23.3**
29				107	5	**21.4**	104	5	**20.8**
29				95	4	**23.8**	100	5	**20.0**
29				130	6	**21.7**	105	5	**21.0**
	Sidway - Number of Students in Each Grade Level	Number of Grade Level Teachers	Average Class size Ratio	**Huth - Number of Students in Each Grade Level**	Number of Grade Level Teachers	Average Class size Ratio	**Kaegebein - Number of Students in Each Grade Level**	Number of Grade Level Teachers	Average Class size Ratio
Without self-contained	396	**19**	20.84	425	**19**	22.37	402	**19**	21.16

Projected Elementary Class Size Ratios

	Sidway			Huth			Kaegebein		
Without self-contained	396	**19**	20.84	425	**19**	22.37	402	**19**	21.16

Current Secondary Enrollment

2025-26	Middle School	High School
Grades	Enrollment	Enrollment
6	229	
7	187	
8	212	
9		194
10		221
11		241
12		195
	628	851

Self-contained VCMS	Number of Students
6	2
7	5
8	8

2025-26	
Total Students Grade 6	229
Total Classroom Teachers	9
Average Class Size	25.44

Projected Secondary Enrollment

2026-27	Middle School	High School
Grades	Enrollment	Enrollment
6	223	
7	228	
8	186	
9		214
10		194
11		221
12		241
	637	870
Self-contained VCMS	Number of Students	
6	2	
7	1	
8	6	

Current

2025-26	
Total Students Grade 6	229
Total Classroom Teachers	9
Average Class Size	25.44

Proposed

2026-27	
Total Students Grade 6	223
Total Classroom Teachers	9
Average Class Size	24.78

2026-2027 Budget Impact Items Prioritized by District (Instructional, Operations, Other)



Prior Year Budget Additions

2025-26 Budget Additions

1.0 FTE Science Teacher	$100,000	Added to the Budget
1.0 FTE Kindergarten Teacher Coordinator (0.2 Index)	$100,000	Removed from Budget
Seal of Civic Readiness Coordinator (0.2 Index)	$907	Added to the Budget
Blue Crew Academy Pilot Coordinator	$1,700	Added to the Budget
Community Education Stipend Increase	$2,000	Removed from the Budget
Supplies/Materials For Blue Crew Academy	$3,000	Added to the Budget
Resurface Main Gym Floor	$35,000	Added to the Budget
DPO, RICONE, Enhanced Cyber Security COSER	$88,575	Added to the Budget
Camera Additions/Upgrades Increase	$10,000	Added to the Budget

Current Year Request Updates

2026-27 Budget Request Inclusions

.4 FTE P. Relations Position Increase	$38,000
.4 FTE HS Art Teacher	$38,000
1.0 FTE Breakfast Monitor - MS	$20,000
1.0 FTE Breakfast Monitor - Huth	$20,000
New Literacy Program (K,1,2,3)	$150,000
Portable A/C Units - HS	$69,200

Cost of an FTE

Unit	Salary	Health Insurance	Employee Contribution	ERS/TRS	FICA	Other Benefits	Total Cost
SRP	$45,000	$33,040	-$2,808	$7,920	$3,443	$2,000	**$88,595**
GITA	$50,670	$33,040	-$2,974	$4,859	$3,876	$1,850	**$91,322**
Admin	$110,000	$36,300	-$6,160	$9,350	$8,415	$8,030	**$165,935**

CURRENT YEAR REQUEST				
Contractual Negotiations	2026-27	2027 & Beyond	Cost ($)	Notes
SRP Contract ends June 30, 2026				
Central Administration/Instructional/Building Based	2026-27	2027 & Beyond	Cost ($)	Notes
Central Office				
1.0 FTE - TOSA Position to Curriculum Area		X	$91,300.00	
0.4 FTE - District Public Relations Position	X		$38,000.00	
Technology				
1.0 FTE - TOSA Position to Technology Department		X	$91,300.00	
District-Wide Curriculum				
New K,1,2,&3 Literacy Program	X		$150,000.00	Regular Budget

High School				
0.4 FTE Art - Pending student course requests	X		$38,000.00	
Portable Air Conditioning Units for all classrooms (30 x $850)	X		$25,500.00	
5 Digital Cameras for photography class		X	$3,000.00	Regular Budget
3 iPads for Art Dept		X	$1,500.00	Regular Budget
Replace PA System with network-based intercom system		X	$75,000.00	Capital Project
Replace Classroom Desk & Chairs in 4 classrooms (est. $7,500/class)		X	$30,000.00	Planned Replacement Program
Replace Teacher Desks & Chairs (est at $800/set) - Eight Rooms		X	$6,400.00	Planned Replacement Program
Replace Cafeteria Tables (est. at $2,000 - replace 20 tables		X	$40,000.00	Regular Budget/Cafeteria Budget
Replace two (2) small lasers, a wetblast, planers, rotary attachments/laser		X	TBD	Regular Budget
Replace some hand held communication devices (est. at $360 ea.)		X	$4,000.00	Regular Budget
Replace ten (10) Ti-84 Graphing Calculators ($120 each)		X	$1,200.00	Regular Budget
Replace Desk Top computers in computer labs		X	TBD	Technology Budget
Replace ten (10) Lap-Tops for Special Ed. for Testing Accomodations		X	$6,000.00	Technology Budget
Touch TV for Library Classroom		X	$3,000.00	Technology Budget
10 new touch TVs to replace broken/degrading smartboards in classrooms		X	$25,000.00	Technology Budget
Install Vape Detectors in Critical Areas		X	TBD	B&G Budget
Additional Security Cameras		X	TBD	Gym, Guidance, Stairwells (blindspots)
Repainting of all classrooms		X	TBD	Maint. Budget - Planned Program
Repair/repainting of wall outside of auditorium		X	TBD	Maint. Budget

Middle School				
Add one (1.0) FTE Breakfast Monitor - 40 to over 200 served daily	X		$20,000.00	Regular Budget
Replace 262 Classroom Desks &Chairs (est. $7,500/classroom)		X	$67,500.00	Regular Budget
Replace 60 Music Classroom Desks		X	$15,000.00	Regular Budget
Replace 75 Classroom Tables & 203 Chairs		X	$120,000.00	Planned Replacement Program
Replace Teacher Desks & Chairs (est. $800/set)		X	$8,000.00	Planned Replacement Program
Replace Cafeteria Tables (est. at $2,000 ea.)		X	$80,000.00	Regular Budget/cafeteria Budget
Sidway Elementary				
Decodable Books, Leveled Readers for all Classrooms		X		Regular Budget - Incl. in new literacy program
Kaegebein Elementary				
1.0 FTE Special Education Teacher (to have one at each grade level)		X	$91,300.00	Regular Budget
Replace Teacher Desks & Chairs (est. $800/set)		X	$10,000.00	Regular Budget
Replace Classroom Desks & Chairs (est. at $7,500/classroom)		X	$75,000.00	Regular Budget
Resurface Six (6) Classroom Floors Due to Cracking - One (1) Significant		X	TBD	Capital Outlay Project
Replace Outdated Fire Alarm System		X	TBD	Capital Project

Huth Elementary				
Reading Dept. Chair for Elementary Schools		X	TBD	Regular Budget
1.0 FTE Breakfast Monitor	X		$20,000.00	Regular Budget
1.0 FTE Special Education Teacher		X	$91,300.00	Regular Budget
Replace Auditorium Stage Curtain		X	TBD	Capital Project
Increase Funding for Enhancing RTI Interventions		X	TBD	Regular Budget
Fix/Replace Door Hardware on Exterior Doors		X	TBD	Regular Budget
Fix Roof Leaks		X	TBD	Regular Budget
Increase Curriculum Funding for Elem. Math, Science & Social Studies		X	TBD	Regular Budget
Instructional Total			**$1,009,700.00**	
Operations				
Replacement of Two (2) Maintenance Vehicles ($63,000 ea.)	X		$126,000.00	Budget Proposition in May
Replacement of Two (2) 66 passenger buses ($174,850 ea.)	X		$349,700.00	Budget Proposition in May
One - 20 pass./wheelchair	X		$146,387.00	Budget Proposition in May
One - 29 passenger Bus	X		$118,176.00	Budget Proposition in May
Change bus routing software from Versatrans to Traversa	X		$26,000.00	Regular Budget
Update the internal bus camera and recording software	X		$36,500.00	Regular Budget
Operations Total			**$802,763.00**	
TOTAL REQUEST FROM ALL AREAS			**$1,812,463.00**	

Capital Project Considerations	2026-27	2027 & Beyond	Cost ($)	Notes
Athletic Weight Room Extended		X	TBD	Capital Project
Athletics Team Room/Modified Football/Lacrosse		X	TBD	Capital Project
Athletics - 3-5 tier bleachers in HS back gym & scoreboard		X	TBD	Capital Project
Athletics - 2 team rooms and 1 coaches/officials office		X	TBD	Capital Project
Athletics - Outside storage building/trainer Fall & Spring		X	TBD	Capital Project
Kaegebein Auditorium Needs Upgrades		X	TBD	Capital Project
Kaegebein - Replace Small Drained Toilets		X	TBD	Capital Project
Kaegebein - Needs larger auditorium		X	TBD	Capital Project
Kaegebein - Needs A/C in Classrooms		X	TBD	Capital Project
Kaegebein - Address North Wing Water		X	TBD	Capital Project
Kaegebein - Renovate the Physical Education Office		X	TBD	Capital Project
Kaegebein - Needs more storage space		X	TBD	Capital Project
MS - Paint or Replace Student Lockers		X	TBD	Capital Project
MS - Fitness Center		X	TBD	Capital Project
MS - Needs cafeteria tiles replaced		X	TBD	Capital Project
MS - A/C in the Cafeteria		X	TBD	Capital Project
MS - Replace Dust Collector System		X	TBD	Capital Project
MS - Replace Lockers in Boys/Girls Lockerrooms		X	TBD	Capital Project
MS/HS - Replace both Schools Bell System		X	TBD	Capital Project
HS - Replace Lockers		X	TBD	Capital Project
HS - Replace restroom stalls (three (3) restrooms)		X	TBD	Capital Project
HS - Replace all signage in front of building		X	TBD	Capital Project
HS - Renovate Main Entrance/Cafeteria windows with ballistic overlays		X	TBD	Capital Project
HS- Renovate Girls Lockerroom		X	TBD	Capital Project
HS - Renovate Male Faculty Restroom on 1st Floor		X	TBD	Capital Project
Sidway - A/C in Classrooms		X	TBD	Capital Project
Sidway - Renovate nurses office & attach to Prin. Office		X	TBD	Capital Project
Sidway - Add Lockers to the old side of the building		X	TBD	Capital Project
Sidway - Paint to Gymnasium		X	TBD	Capital Project
Sidway - Upgrade Building Cameras		X	TBD	Capital Project
Huth - Door 4 reorganization to accomodate parent pick - ups		X	TBD	Capital Project
Huth - Replace auditorium curtains, rear projector in focus machine		X	TBD	Capital Project
Huth - Increase parking space for big events		X	TBD	Capital Project
Huth - A/C in Classrooms		X	TBD	Capital Project

2025-2026 Federal Funds Review

2025-26 Federal Funds Allocations

Grants	Professional .15	Support .16	Purchase Services .4	Supplies .45	Travel .46	Tuition .47	Benefits .8	Total Budget	Avail. 2/13/26
Title I	$149,769.00	$0.00	$11,407.00	$600.00	$0.00	$0.00	$0.00	$161,776.00	$151,274.24
Title II	$53,880.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$53,880.00	$53,880.00
Title 11 A	$0.00	$0.00	$1,988.00	$0.00	$0.00	$0.00	$0.00	$1,988.00	$0.45
Title IV	$0.00	$0.00	$0.00	$12,394.00	$0.00	$0.00	$0.00	$12,394.00	$10,821.00
Sec 611	$516,329.00	$66,774.00	$119,295.00	$24,913.00	$10,380.00	$0.00	$0.00	$737,691.00	$422,121.34
Sec 619	$0.00	$0.00	$12,216.00	$2,000.00	$0.00	$0.00	$0.00	$14,216.00	$3,319.00
UPK	$301,087.00	$0.00	$405,000.00	$5,400.00	$0.00	$0.00	$0.00	$711,487.00	$172,379.31
Summer School	$100,000.00	$65,000.00	$50,000.00	$3,000.00	$0.00	$200,000.00	$75,000.00	$493,000.00	$59,894.13
TOTALS	**$1,121,065.00**	**$131,774.00**	**$599,906.00**	**$48,307.00**	**$10,380.00**	**$200,000.00**	**$75,000.00**	**$2,186,432.00**	**$873,689.47**

Grant	Grant Year	Budget Preparation
Title I	September 1 - August 31st	July/August
Title II	September 1 - August 31st	July/August
Title IV	September 1 - August 31st	July/August
Sec 611	July 1 - June 30th	June/July
Sec 619	July 1 - June 30th	June/July
UPK	July 1 - June 30th	June/July

2026- 2027 Proposition #2
Vehicle Purchase

DESCRIPTION	BUDGETED 2025-2026	BUDGETED 2026-2027	AMOUNT CHANGE	PERCENT
PROPOSITION - Bus Replacement	$675,000	$745,000	$70,000	(10.4%)

- 2 – 66 Passenger Buses ($174,850 ea.)
- 1 – 29 Passenger Bus ($118,176)
- 1 - 20 Passenger WC Bus ($146,387)
- 2 – Ford F350 4X4 – B&G ($63,000 ea.)
  - Cost of Buses and Vehicles have increased
- This impacts future Budget Cycles
- These items are part of the vehicle replacement plan for B&G and Transportation
- Bond Borrowing has been occurring for 20+ years
  - BOND repayment = 5 year repayment plan



Grand Island CSD

DRAFT BUDGET RECAP

		School Year 2026-27	
Revenues:			
	State Aid	$22,667,947	
	Building Aid	4,148,790	
	Sales Tax	4,900,000	
	Other Revenue	1,606,622	
	Appropriated Fund Balance	5,535,876	
	Total Revenues before tax levy	**$ 38,859,235**	
Expenses:			
Salaries	GITA - Teachers	27,065,193	
	Admin	1,601,151	
	SRP - Service	9,871,804	
	Other	1,037,978	
	Total All Salaries	**$ 39,576,126**	
	Health Insurance Cost	$12,888,100	
Benefits:	ERS	1,584,000	
	TRS	2,600,000	
	Other Benefits	4,724,988	
	Total All Benefits	**$21,797,088**	
	Debt Service	$6,157,785	
Other Costs	Other	$14,304,606	
	Total All Other Costs	**$20,462,391**	
	Total Expenses:	**$ 81,835,605**	
	Anticipated Tax Levy	**$ 42,976,370**	2.70%
	Tax Levy Maximum increase	**$ 43,235,016**	3.32%
With Request	**Appropriated fund balance**	**$ 5,535,876**	

Draft Budget Recap & Fund Balance

Description	Budgeted 2024-25	Budgeted 2025-26	Budgeted 2026-27	Amount Change	Percent Change
Real Property Tax Levy	**$40,573,587**	**$41,846,515**	**$42,976,370**	**$1,129,855**	**2.7%**
Total Budget	**$77,932,254**	**$79,321,145**	**$81,835,605**	**$2,514,460**	**3.17%**

Fund Balances	Fund Balance as of June 30, 2023	Fund Balance as of June 30, 2024	Fund Balance as of June 30, 2025	Fund Balance as of March 9, 2026	***Anticipated Fund Balance June 30, 2026	Explanation of Anticipation
Restricted:						
Capital	$1,433,290.00	$2,425,461.00	$1,955,329.00	$1,955,329.00	$1,955,329.00	
Debt Service	$3,961,796.00	$4,022,716.00	$4,040,547.00	$4,040,547.00	$4,040,547.00	
Employee Benefit Accrued Liability	$1,482,596.00	$1,505,394.00	$1,505,394.00	$1,505,394.00	$1,505,394.00	
Retirement Contribution (ERS)	$1,481,074.00	$2,103,849.00	$2,103,849.00	$2,103,849.00	$2,103,849.00	
Retirement Contribution (TRS)	$500,000.00	$1,032,688.00	$1,032,688.00	$1,032,688.00	$1,032,688.00	
Unemployment Insurance	$231,529.00	$360,089.00	$360,089.00	$360,089.00	$360,089.00	
Workers Comp	$0.00	$0.00	$0.00	$0.00	$0.00	
**Self Funded - Health Reserve	$0.00	$2,000,000.00	$2,000,000.00	$2,000,000.00	$2,000,000.00	
Committed:						
Tax Certiorari	$61,194.00	$124,708.00	$124,708.00	$124,708.00	$124,708.00	
Assigned:						
Designated for Subsequent Year's Expenditures	$4,929,400.00	$7,446,732.00	$6,667,086.00	$6,667,086.00	$6,667,086.00	
Other purposes (reserve for encumbrances)	$361,084.00	$290,777.00	$2,606,570.00	$2,606,570.00	$2,606,570.00	Depends on encumbrances at year end
Unassigned	$2,219,075.00	$3,117,289.00	$3,788,421.00	$3,788,421.00	$3,788,421.00	4% of general fund budget
Total	**$16,661,038.00**	**$24,429,703.00**	**$26,184,681.00**	**$26,184,681.00**	**$26,184,681.00**	
2025-26 Usage				$615,575		

***June 30, 2026 balances are subject to change based on year end financial review

Grand Island Central School District Tax Cap Calculation for the Tax Levy Limit 2026-27

Base Formula

([Total taxes levied for prior fiscal year + Prior year reserve offset - Reserve amount (including interest earned)) x Tax base growth factor[1]] + PILOTs receivable in the prior fiscal year - Capital tax levy exclusion PFY - Tort exclusion, prior fiscal year)

Total taxes levied for prior fiscal year	+ Prior year reserve offset	- Reserve amount (including interest earned)	x Tax base growth factor[1]	+ PILOTs receivable in the prior fiscal year	- Capital tax levy exclusion PFY	- Tort exclusion, prior fiscal year
$41,846,514	0	0	1.0100	$16,000	$2,098,699	0

x Allowable levy growth factor (1.00 to 1.02)[2] - PILOTS receivable in coming fiscal year + Available carryover, if any = **Tax Levy Limit**

Allowable levy growth factor (1.00 to 1.02)[2]	- PILOTS receivable in coming fiscal year	+ Available carryover, if any	= Tax Levy Limit
1.02	$16,022	0	$40,969,904

+ Exclusions

Tax Levy Limit + Tax levy necessary for expenditures resulting from court orders/judgments arising out of tort actions for any amount in excess of 5% of the total taxes levied in + Capital tax levy + Tax levy necessary to pay for increases to the system average actuarial contribution rate (ERS) or normal contribution rate (TRS) of pension funds over 2 percentage points = **Tax Levy Limit, with Exclusions (if applicable)[3]**

Tax Levy Limit	+ Tax levy necessary for expenditures resulting from court orders/judgments arising out of tort actions for any amount in excess of 5% of the total taxes levied in	+ Capital tax levy	+ Tax levy necessary to pay for increases to the system average actuarial contribution rate (ERS) or normal contribution rate (TRS) of pension funds over 2 percentage points	= Tax Levy Limit, with Exclusions (if applicable)[3]
$40,969,904	0	$2,265,112	0	$43,235,016

2025/26 Tax Levy Limit = $41,846,515
2025/26 Tax Levy Adopted = $41,846,515
2026/27 Allowable Increase = $1,388,502
2026/27 Allowable Increase = 3.32%

Tax Cap Calculator Results Report

2026-27 Preliminary Budget as of 2/2/2026

	BUDGET 2026	PROPOSED 2027	PROJECTIONS 2028	2029	2030	2031
Tax Levy Limit Before Adjustments and Exclusions						
Prior FYE Tax Levy	$40,573,586	$41,846,514	$43,235,016	$44,261,576	$45,587,049	$46,651,161
Tax Cap Reserve Plus Interest from Two Years Ago Used to Reduce Previous Year	$0	$0	$0	$0	$0	$0
Total Tax Cap Reserve Amount (including interest earned from Prior FYE)	$0	$0	$0	$0	$0	$0
Tax Base Growth Factor	1.0098	1.0100	1.0100	1.0100	1.0100	1.0100
PILOTs Receivable from Prior FYE	$14,000	$16,000	$16,022	$16,022	$16,022	$16,022
Tort Exclusion Amount Claimed in Prior FYE	$0	$0	$0	$0	$0	$0
Capital Levy for Prior FYE	$2,001,075	$2,098,699	$2,265,112	$2,030,957	$2,052,112	$1,780,217
Allowable Growth Factor	1.0200	1.0200	1.0200	1.0200	1.0200	1.0200
PILOTS Receivable for Current FYE	$16,000	$16,022	$16,022	$16,022	$16,022	$16,022
Available Carryover from Prior FYE	$0	$0	$0	$0	$0	$0
Total Levy Limit Before Adjustments and Exclusions	**$39,747,815**	**$40,969,903.77**	**$42,230,619**	**$43,527,020**	**$44,870,944**	**$46,244,526**
Exclusions						
Tax Levy Necessary for Expenditures Resulting from Tort Judgements Over 5%	$0	$0	$0	$0	$0	$0
Capital Levy for Current FYE	$2,098,699	$2,265,112	$2,030,957	$2,052,112	$1,780,217	$1,698,890
ERS contribution increase greater than 2%	$0	$0	$0	$7,917	$0	$0
TRS contribution increase greater than 2%	$0	$0	$0	$0	$0	$0
Total Exclusions	**$2,098,699**	**$2,265,112**	**$2,030,957**	**$2,060,029**	**$1,780,217**	**$1,698,890**
Tax Levy Limit, Adjusted For Transfers, Plus Exclusions	**$41,846,514**	**$43,235,016**	**$44,261,576**	**$45,587,049**	**$46,651,161**	**$47,943,416**
		$6				
Total Tax Cap Reserve Amount Used to Reduce Current FYE Levy	$0	$0	$0	$0	$0	$0
Current FYE Proposed Levy, Net of Reserve	$41,846,514	$43,235,016	$44,261,576	$45,587,049	$46,651,161	$47,943,416
	2026	2027	2028	2029	2030	2031
CURRENT FYE PROPOSED LEVY, $ entry	**$41,846,514**	**$43,235,016**	**$44,261,576**	**$45,587,049**	**$46,651,161**	**$47,943,416**
CURRENT FYE PROPOSED LEVY, NET OF RESERVE %	0.03%	3.32%	2.37%	2.99%	2.33%	2.77%
TAX LEVY LIMIT %	**3.14%**	**3.32%**	**2.37%**	**2.99%**	**2.33%**	**2.77%**
DIFFERENCE BETWEEN TAX LEVY LIMIT AND PROPOSED LEVY	$0	$0	$0	$0	$0	$0
YEAR OVER YEAR CHANGE IN CURRENT FYE PROPOSED LEVY	$1,272,928	$1,388,502	$1,026,561	$1,325,473	$1,064,112	$1,292,254

Grand Island Central School District
Estimated Proposed Tax Rates

	Actual	Actual	*Estimated		
Tax Rates	**2024-25**	**2025-26**	**2026-27**	**$ Change**	**% Change**
	$17.72	$11.94	**$12.26**	$0.32	2.68%
Tax Bill	**Actual**	**Actual**	**Estimated**	**$ Change**	**% Change**
Assessed Value (No STAR)	$205,000	$397,000	$397,000		
Tax Rate	$17.72	$11.94	$12.26	$0.32	2.68%
Tax Bill	$3,633	$4,740	$4,867	$127.04	2.68%
Assessed Value (STAR $33,140)	$171,860	$363,860	$363,860		
Tax Rate	$17.72	$11.94	$12.26	$0.32	2.68%
Tax Bill	$3,045	$4,344	$4,461	$116.44	2.68%
2025-26 Actual	$11.94		Star Exemption 2025-26		$33,140
2026-27 Projected	$12.26		Median Home Value**		$430,000
*https://www.tax.ny.gov/pit/property/star/exemption-amounts/star14.htm					
**https://www.grand-island.ny.us/206/Community-Profile				Star Exemption 2026-27	
				Estimated in May by NYS	
Est. Taxes to be levied 2026-27	$42,976,370.00				
Prior Year Taxable Valuation	$3,504,922,246.				
Estimated 2026-27 Tax Rate	$12.26172				

2026-27
Budget Development Sessions

Special Budget Study Workshops

- February 2, 2026 – 1st Presentation
- March 9, 2026- 2nd Presentation
- March 23, 2026 – 3rd Presentation
- Monday, April 13, 2026 (Tentative Special Meeting Date)
- April 21, 2026 – Last Board Meeting to Adopt Budget Before Mandatory Budget Adoption Date

Regular Board Meetings

- May 11, 2026 - Budget Public Hearing

Community Budget Vote and Board Seat Elections

- May 19, 2026

Questions / Comments

Our Mission: We inspire each student to achieve their highest potential by honoring their unique pathway, fostering academic excellence, supporting personal growth, and promoting social responsibility.

